REPORT RESUMES

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A STUDY OF INCOME AND EXPENDITURE PATTERNS AMONG TWENTY-FOUR
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THE DEVELOPMENT OF FINANCIAL INFORMATION WHICH MAY BE USED BY PRIVATE JUNIOR COLLEGES IN APPRAISING AND IMPROVING THEIR FISCAL PRACTICES AND POLICIES WAS THE PURPOSE OF THE PROJECT. DATA RELATING TO INCOME AND EXPENDITURE PATTERNS OF PRIVATE JUNIOR COLLEGES WERE TRANSLATED INTO PERCENTAGES SO THAT COMPARABLE RELATIONSHIPS COULD BE DETERMINED BETWEEN INDIVIDUAL SCHOOLS AND GROUPS OF SCHOOLS. PERCENTAGES WERE CALCULATED INSTEAD OF DOLLARS IN ORDER TO HAVE VALID INFORMATION FOR A LONGER TIME PERIOD. SEVERAL POINTS WERE EMPHASIZED--(1) THERE WERE DEFINITE PATTERNS OF EXPENDITURES, (2) A SLIGHTLY WIDER SPREAD OF PERCENTAGE VALUES WAS EVIDENT IN JUNIOR COLLEGES THAN IN 4-YEAR COLLEGES, (3) A HIGHER PERCENTAGE OF FUNDS WAS SPENT ON OPERATIONS AND MAINTENANCE THAN WAS ANTICIPATED, (4) THE INSTRUCTIONAL COSTS OF JUNIOR COLLEGES WERE FOUND TO BE LOWER THAN THOSE OF 4-YEAR COLLEGES, AND (6) JUNIOR COLLEGES DEPENDED MORE HEAVILY ON STUDENT FEES FOR INCOME. (HB)

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A STUDY OF INCOME AND EXPENDITURE PATTERNS AMONG TWENTY-FOUR (24) INDEPENDENT AND CHURCH-RELATED JUNIOR COLLEGES

Year 1962-63

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CONTENTS

INTRODUCTION 1

THE SOURCES OF MONEY FOR JUNIOR COLLEGES 7

THE EXPENDITURES BY JUNIOR COLLEGES 11

EXHIBITS: I-X 24

ANALYSIS OF INCOME AND EXPENDITURES BY CLASSIFICATION

XI-XXIV 40

PERCENTAGE ANALYSIS OF INCOME AND EXPENDITURES

XXV-XXVII 124

COMPARATIVE EXPENDITURE PATTERNS

SUMMARY 127

APPENDIX: I THE PARTICIPATING JUNIOR COLLEGES 131

II DEFINITIONS AND NOTATIONS OF INCOME AND EXPENDITURE ITEMS 133

A STUDY OF INCOME AND EXPENDITURE PATTERNS AMONG TWENTY-FOUR (24) INDEPENDENT AND CHURCH-RELATED JUNIOR COLLEGES

INTRODUCTION

This study was carried on as Cooperative Research Project, Number 2538, Contract Number OE-4-10-188, dated April 30, 1964, contracted by Pine Manor Junior College, Wellesley, Massachusetts, with the United States Office of Education, Department of Health, Education and Welfare, under the provisions of the Cooperative Research Program.

Mr. Jesse R. Barnet, Staff Associate, American Association of Junior Colleges, Washington, D. C., and Mr. Irwin K. French, Director, Office of Administrative Services in Higher Education, New York State Department of Education, introduced the subject matter of this study at meetings of the business officers of Junior Colleges and found a real desire for the availability of results of such a study.

The project was executed by Donald W. Height of Wellesley, Massachusetts, with the excellent cooperation of the Pine Manor staff and the secretarial assistance of Mrs. Josephine M. Woodley. The work proceeded from May 1, 1964 to conclusion.

PURPOSE

The principal purpose of this project was to collect and analyze data relating to income and expenditure patterns of private junior colleges in order that these educational institutions will have available to them, for the first time, comparative financial information which can be utilized in appraising and improving their fiscal practices and policies.

PROBLEM

The financial and business administrative problems facing all institutions of higher education are increasingly serious and complex. Rapidly growing enrollments, increased costs and intensive competition for individual and corporate gifts and denominational subsidies demand effective administration of the affairs of these colleges if the maximum value for each dollar of expenditure is to be realized. Careful management of present resources and sound fiscal policies are primary requisites if these institutions are to maintain and improve their financial position.

In achieving these objectives, the development and use of comparative information on income and expenditure patterns have proved to be a valuable technique in collegiate business administration. Comparative data are of considerable benefit to administrators and governing boards in evaluating the fiscal operation of their own institutions. Such data provide a means of appraising efforts to acquire additional resources. These data also provide a basis for varying or changing budgetary practices, and can lead an institution toward better utilization of such funds as are available. Further, this type of comparative data can prove helpful in assuring those who support the institution that its funds are employed with soundness and skill.

This particular approach to improved techniques of administration was not available to private two-year colleges, a segment of higher education which has experienced great difficulties in securing adequate financial support and which has, in some instances, been somewhat inattentive to the importance of careful business management and long-range planning. Normalized operating data on a comparable basis among a cross-section of these colleges have not previously existed.

SPECIFIC OBJECTIVES

It was the original plan that the following objectives would be realized from the study:-

(1) To identify common patterns of sources and expenditures of funds among a group of twenty-four (24) independent and church-related junior colleges.

(2) To collect and analyze institutional financial data in each category of income and expenditures and to express these data in percentage terms for four (4) general groupings of these colleges, as follows:-

(a) All colleges in the sample
(b) By type of institution
(c) By size of enrollment
(d) By geographic location

(3) To develop the medians and averages of income and expenditures for these colleges in each grouping to be usable as guides by private two-year colleges in appraising their financial operations.

(4) To provide financial data on the operation of the private junior college which can be used for comparative purposes by administrators in the areas of long-range planning, internal management, administrative control and development of resources.

PROCEDURES

(1) Population and Sample

At the initiation of this study there were two hundred and seventy-three (273) independent and church-related junior colleges in the United States. Twenty-four (24) institutions had agreed to participate in the study and to provide the required financial data covering one year's operation. The year chosen was 1962-63 as the latest year with complete data available.

Seventy-three (73) of these junior colleges were colleges for women. Eleven (11) of this number completed their data for the study.

There were one hundred and sixty-eight (168) coeducational private junior colleges of which thirteen (13) were included in this study.

Approximately ninety-five percent (95%) of all private junior colleges were located in the Central, Eastern, and Southern sections of this country and therefore, from these three major areas, institutions willing to participate were selected as follows:-

	Total Number of Private Junior Colleges	Project Participants
Central	69	5
Eastern	96	8
Southern	94	11

(2) Operating procedure

(a) Tabulated data-reporting forms adopted and modified from those employed in the Sixty College Studies of four-year liberal arts colleges were prepared for this study.

(b) Each college was supplied with two sets off these forms, one set to be completed and returned to the Project Director, and one to be retained by the college, thus facilitating further inquiry and clarification.

(c) A manual of instructions, adopted and modified from the manual used in the Sixty College Studies was prepared.

(d) A two-day conference was held with all the business officers who were able to attend. At this meeting twenty-four representatives from twenty-one (21) of the participating colleges were in attendance. The forms and manuals were distributed here.

Mr. Jesse Barnet, Associate from the Washington Office of the American Association of Junior Colleges, and Mr. Irwin K. French, Consultant from the New York

State Education Department, as an active advisor, aided in this meeting. (Mr. French had participated in both of the Sixty-College Studies and had been chief of the second study, and his aid and advice, both at this meeting and later by mail and telephone, were invaluable assets).

For most of two days the discussion centered on the manual directives and their relationship to the forms, all in attendance taking notes of the questions raised and the answers provided.

(e) Upon receipt of the completed data from each college this material was converted into percentage form for use in the various tables and charts as are presented herewith.

RELATED STUDIES

In 1953-54 and 1957-58, The Sixty College Studies* were conducted by the National Federation of College and University Business Officer's Association, with financial assistance from the Fund for Advancement of Education. These two studies developed and analyzed comparative data on income and expenditure patterns among 60 privately-supported liberal arts colleges.

While the results of these studies are not valid for use by the two-year college, the basic methods and procedures employed in conducting the Sixty-College Studies were followed in this study of the Junior Colleges.

* (1) A Study of Income and Expenditures in Sixty Colleges for the year 1954-54, published under the direction of the National Federation of College and University Business Officers Association.

(2) A Second Look at the Sixty College Study, A Comparison of Financial Operating Data for 1957-58, published by the National Federation of College and University Business Officers Association.

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THE SOURCES OF MONEY FOR HIGHER EDUCATION

In general the income for the Educational and General Purposes of institutions of higher learning comes from six (6) independent sources:

Student Fees
Government Appropriations
Endowment Income
Gifts and Grants
Organized Activities Relating to Educational Departments
Other Sources

The scatter chart, Exhibit II, illustrates the percentages of income from the above sources for the twenty-four junior colleges of this study.

There also follow herewith tabulations of the three major sources of this income, namely:-

A. Student Fees as Percentages of Educational & General Income
B. Endowment Earnings as Percentages of Educational & General Income
C. Gifts and Grants as Percentages of Educational & General Income

These data are presented as percentages, for the twenty-four (24) junior colleges as a unit, and for groups classfied as to type of student body, size of enrollment, and location in the country.

TABLE A

STUDENT FEES as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	82.3	78.4	99.2	24.2
*(56 Colleges 1957-58)		(58.6)	(56.8)	(83.0)	(2.3)
Type					
Women	11	90.6	87.9	98.3	75.5
Coed	13	76.6	70.3	99.2	24.2
Size of Enrollment					
Under 351	10	77.4	70.3	98.0	24.2
351-449	7	90.4	85.9	98.3	72.5
450-549	3	75.5	66.8	84.9	39.9
550-up	4	97.1	94.2	99.2	83.2
Location					
Central	5	76.6	74.0	90.6	39.9
Eastern	11	93.4	91.9	99.2	76.9
Southern	8	75.4	62.5	83.2	24.2

*As shown in "A Second Look at the Sixty College Study"

Table A shows that the junior colleges depend very heavily upon student fees for income for operating.

TABLE B

ENDOWMENT EARNINGS as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	16	3.0	5.0	18.9	0.4
*(56 Colleges 1957-58)		(17.6)	(20.7)	(69.8)	(3.1)
Type					
Women	6	2.5	3.6	8.3	0.5
Coed	10	3.0	5.8	18.9	0.4
Size of Enrollment					
Under 351	6	5.2	7.3	18.9	2.5
351-449	5	0.8	4.0	16.9	0.5
450-549	2	6.4	6.4	8.3	4.4
550-up	3	1.1	0.9	1.1	0.4
Location					
Central	3	0.8	6.1	16.9	0.5
Eastern	7	3.5	2.9	6.8	0.4
Southern	6	5.4	6.8	18.9	1.1

*As shown in "A Second Look at the Sixty College Study"

Table B clearly indicates the very small amounts of endowment income available to the junior colleges for current purposes.

It is to be noted that the southern junior colleges as a group have larger endowments providing income available for current operation.

TABLE C

GIFTS and GRANTS as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	23	13.2	16.8	59.3	0.1
*(56 Colleges 1957-58)		(14.2)	(17.6)	(42.2)	(2.9)
Type					
Women	11	6.9	9.0	22.2	0.5
Coed	12	20.7	23.9	59.3	0.1
Size of Enrollment					
Under 351	10	20.5	21.9	47.6	0.5
351-449	7	6.9	9.7	22.6	0.5
450-549	3	14.8	28.1	59.3	10.3
550-up	3	0.1	4.9	14.5	0.1
Location					
Central	5	8.8	20.9	59.3	6.9
Eastern	10	1.7	5.3	18.8	0.1
Southern	8	22.5	28.5	47.6	14.5

*As shown in "A Second Look at the Sixty College Study"

Table C shows that the southern junior colleges receive a larger percentage of their income in the form of gifts and grants, and increase the general average of all the junior colleges.

It is interesting to note that the eastern group of schools do not depend very heavily upon gifts for operating income, whereas the southern group depends greatly upon this support.

This table also indicates that the schools with enrollments below 351 depend greatly on gifts.

THE EXPENDITURES BY JUNIOR COLLEGES

The scatter charts listed as Exhibits IX and X show how the twenty-four (24) Junior Colleges spend the money they have available for Educational and General purposes. These charts also indicate clearly that there is a definite pattern to these expenditures.

The data are further presented in percentage form in tabulations for all the colleges as a whole, and for smaller groups classified by type of college, size of student body, and location of the school.

The tabulations are as follows:-

D. Net Cost of Student Aid as Percentages of Educational & General Income and of Tuition Income

E. General Administration Services as Percentages of Educational & General Expenditures

F. Student Services as Percentages of Educational & General Expenditures

G. Staff Benefits as Percentages of Educational & General Expenditures

H. Public Services as Percentages of Educational & General Expenditures

I. General Institutional Expense as Percentages of Educational & General Expenditures

J. Instructional Expense as Percentages of Educational & General Expenditures

K. Library Expense as Percentages of Educational & General Expenditures

L. Operation and Maintenance of Physical Plant for Educational Purposes as Percentages of Educational & General Expenditures

For convenience and as a matter of interest there have been added two (2) special tables showing comparisons of income and expenditures of junior colleges with four-year colleges of comparable size.

M. Comparison of Income as Percentages of Educational & General Income (Data for groups of colleges and junior colleges of similar size of enrollment)

N. Comparison of Expenditures as Percentages of Educational and General Expenditures

Three exhibits showing comparisons of Expenditures between junior colleges and four-year colleges are as follows:-

XXV. 24 Junior Colleges 1962-63
and 56 Colleges 1957-58

XXVI. 20 Junior Colleges with enrollments of 200-600
10 Colleges 1957-58 with enrollments of 200-600

XXVII. 4 Junior Colleges with enrollments of 1001-1400
12 Colleges 1957-58 with enrollments of 1001-1400

The above-named exhibits further emphasize several things:-

(a) The great dependence of junior colleges upon student fees for operating income.

(b) The paucity of endowment income and gifts for current purposes.

(c) The lower instructional costs in the junior colleges as compared with the four-year colleges.

(d) The expenditure patterns are very pronounced, and definitive.

NET COST of STUDENT AID as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

	Number of Colleges	Percentages of E. & G. Income				Percentages of Tuition Income			
		Med.	Avg.	High	Low	Med.	Avg.	High	Low
ALL COLLEGES	18	1.8	4.2	36.1	0.2	3.2	6.3	51.6	0.4
*(55 Colleges 57-58)		(4.5)	(4.2)	(18.5)	(0.1)	(8.9)	(7.6)	(33.8)	(0.0)
Type									
Women	10	2.5	6.1	36.1	0.7	3.2	8.5	51.6	0.7
Coed	8	1.3	1.8	4.4	0.2	2.1	3.5	11.9	0.4
Size of Enrollment									
Under 351	6	1.4	2.1	4.7	0.7	3.0	3.0	5.1	0.8
351-449	6	2.5	7.8	36.1	0.7	3.2	10.9	51.6	0.7
450-549	3	4.4	4.5	6.8	2.4	11.9	9.0	12.0	3.1
550-up	3	1.0	0.8	1.3	0.2	1.1	1.1	1.7	0.4
Location									
Central	4	2.4	2.7	4.4	1.4	3.3	5.0	11.9	1.7
Eastern	9	1.0	1.7	4.7	0.2	1.1	2.1	5.1	0.4
Southern	5	3.7	9.8	36.1	1.3	5.0	14.9	51.6	1.7

*As shown in "A Second Look at the Sixty College Study"

Table D shows the net costs of student aid which are not covered by income from scholarship funds or by gifts for scholarships. This table indicates a close relationship with conditions in the four-year colleges and shows, too, the need for greater scholarship endowment and scholarship gifts.

This table further shows that the eastern schools as a group are devoting a smaller percentage of their current operating revenue to student aid.

TABLE E

GENERAL ADMINISTRATION
as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	12.3	12.9	20.2	6.9
*(56 Colleges 1957-58)		(8.8)	(9.0)	(18.1)	(4.2)
Type					
Women	11	12.3	11.9	15.5	6.9
Coed	13	12.3	13.7	20.2	6.9
Size of Enrollment					
Under 351	10	12.7	13.3	19.0	6.9
351-449	7	14.7	14.7	20.2	10.3
450-549	3	9.8	9.7	12.3	6.9
550-up	4	9.8	11.3	17.4	8.3
Location					
Central	5	15.5	14.2	20.2	6.9
Eastern	11	12.3	11.8	17.4	6.9
Southern	8	13.5	13.6	19.0	8.3

*As shown in "A Second Look at the Sixty College Study"

Table E indicates that the junior colleges spend more heavily percentage-wise in this area of General Administration than do the four-year colleges. The seventeen junior colleges with enrollments below 450 definitely increase these averages.

TABLE F

STUDENT SERVICES
as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	11.4	11.0	21.8	3.2
*(56 Colleges 1957-58)		(9.4)	(9.2)	(16.4)	(3.8)
Type					
Women	11	13.0	12.8	21.8	6.5
Coed	13	10.0	9.4	16.5	3.2
Size of Enrollment					
Under 351	10	9.5	10.1	21.3	5.0
351-449	7	13.5	13.7	21.8	6.8
450-549	3	12.5	9.4	12.6	3.2
550-up	4	9.3	9.5	11.5	8.0
Location					
Central	5	16.5	14.7	21.8	3.2
Eastern	11	11.5	10.9	13.6	6.8
Southern	8	7.5	8.8	13.5	5.0

*As shown in "A Second Look at the Sixty College Study"

Table F shows that the junior colleges devote a larger percentage of operating income to the area of Student Services than do the four-year colleges.

The women's colleges and the central and eastern areas definitely raise the averages in this field.

TABLE G

STAFF BENEFITS
as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	4.9	5.2	9.9	2.3
*(56 Colleges 1957-58)		(Not recorded separately)			
Type					
Women	11	5.3	5.7	9.9	2.9
Coed	13	4.5	4.8	8.9	2.3
Size of Enrollment					
Under 351	10	4.9	5.7	9.9	2.6
351-449	7	4.5	4.6	6.6	2.9
450-549	3	6.6	5.9	8.9	2.3
550-up	4	4.4	4.4	5.6	3.3
Location					
Central	5	3.1	3.3	4.5	2.3
Eastern	11	5.6	6.1	9.9	3.3
Southern	8	5.0	5.1	8.5	2.6

*As shown in "A Second Look at the Sixty College Study"

Table G, showing the percentage of operating income devoted to staff benefits, was constructed in this study because of the increasing importance of these expenditures.

The junior colleges in the central area reduce these percentages.

TABLE H

PUBLIC SERVICES and INFORMATION as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	6.1	6.1	12.4	0.5
*(56 Colleges 1957-58)		(5.9)	(5.6)	(10.4)	(1.0)
Type					
Women	11	7.7	7.0	12.4	1.7
Coed	13	4.9	5.4	11.6	0.5
Size of Enrollment					
Under 351	10	5.6	6.4	12.4	0.9
351-449	7	8.1	7.7	11.6	2.6
450-549	3	3.6	3.2	5.6	0.5
550-up	4	4.5	4.9	8.1	2.4
Location					
Central	5	8.2	8.1	12.4	0.5
Eastern	11	8.1	7.4	10.2	3.1
Southern	8	3.1	3.1	4.9	0.9

*As shown in "A Second Look at the Sixty College Study"

Table H indicates that the junior colleges devote a slightly larger percentage of income to this area of Public Services than do the four-year schools. Noticeably, the southern schools devote less for these purposes.

TABLE I

GENERAL INSTITUTIONAL
as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	5.3	5.5	9.8	2.0
*(56 Colleges 1957-58)		(3.9)	(4.1)	(8.9)	(1.6)
Type					
Women	11	5.4	6.1	9.8	4.1
Coed	13	5.2	5.1	8.9	2.0
Size of Enrollment					
Under 351	10	5.3	5.6	8.9	3.1
351-449	7	6.5	6.3	9.8	2.0
450-549	3	4.1	4.1	5.9	2.4
550-up	4	5.2	5.1	6.7	3.4
Location					
Central	5	4.3	4.4	7.9	2.0
Eastern	11	5.9	6.3	9.8	4.4
Southern	8	4.9	5.2	8.9	3.1

*As shown in "A Second Look at the Sixty College Study"

Table I shows the junior colleges devoting more to General Institutional costs than the four-year colleges.

The eastern and the women's schools increase the averages.

TABLE J

INSTRUCTION and DEPARTMENTAL RESEARCH as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	39.6	39.2	59.2	23.5
*(56 Colleges 1957-58)		(49.6)	(49.8)	(60.9)	(41.7)
Type					
Women	11	35.0	35.7	43.2	23.5
Coed	13	41.6	42.2	59.2	31.0
Size of Enrollment					
Under 351	10	39.3	38.4	44.6	30.9
351-449	7	34.8	34.7	43.2	23.5
450-549	3	38.8	43.5	59.2	32.6
550-up	4	45.2	46.0	52.5	41.2
Location					
Central	5	31.4	36.4	59.2	23.5
Eastern	11	41.1	38.6	47.0	30.9
Southern	8	41.0	41.9	52.5	38.0

*As shown in "A Second Look at the Sixty College Study"

Table J shows that, while the range of expenditures is broad, the junior colleges devote a smaller percentage of income to instruction and research than do the four-year colleges. Very possibly this result is weighted because of the smaller amount of research and specialization required.

Interestingly, the junior colleges in the largest enrollment group, 550 and up, show a higher percentage of income devoted to instruction than do the smaller schools. It is also notable that the coeducational colleges devote a higher percentage to this field than do the women's colleges.

LIBRARIES
as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

	Number of Colleges Reporting	Median	Average	High	Low
ALL COLLEGES	24	3.7	3.7	6.0	1.6
*(56 Colleges 1957-58)		(4.9)	(4.8)	(7.0)	(0.7)
Type					
Women	11	3.3	3.1	4.2	1.6
Coed	13	3.8	4.2	6.0	2.6
Size of Enrollment					
Under 351	10	3.5	3.6	5.0	1.8
351-449	7	3.5	3.0	4.1	1.6
450-549	3	3.4	3.6	4.4	3.1
550-up	4	5.6	5.2	6.0	3.8
Location					
Central	5	2.6	2.8	4.4	1.6
Eastern	11	3.8	3.8	5.7	1.9
Southern	8	3.9	4.2	6.0	3.1

*As shown in "A Second Look at the Sixty College Study"

Table K indicates that the junior colleges as a group spend a smaller percentage of income for library purposes than do the four-year colleges.

Again, however, the junior colleges with the largest enrollment indicate a higher average devoted to this area than do the four-year colleges as a group.

OPERATION and MAINTENANCE of EDUCATIONAL PLANT as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

TABLE L

	Number of Colleges Reporting		Median	Average	High	Low
ALL COLLEGES	24		15.9	16.3	28.7	8.3
" "	24	(No Rent)	(14.5)	(15.7)	(26.8)	(8.3)
*(56 Colleges 1957-58)			(16.6)	(16.4)	(26.2)	(9.1)
Type						
Women	11		17.3	17.6	28.7	9.4
"	11	(No Rent)	(14.0)	(16.3)	(26.8)	(9.4)
Coed	13		15.0	15.2	22.3	8.3
Size of Enrollment						
Under 351	10		17.1	16.8	28.7	9.4
" "	10	(No Rent)	(15.4)	(15.4)	(22.3)	(9.4)
351-449	7		13.1	15.4	26.8	8.3
450-549	3		21.1	20.4	21.5	18.7
550-up	4		13.4	13.6	18.1	9.5
Location						
Central	5		15.0	16.1	26.8	8.3
Eastern	11		13.9	15.0	20.0	9.5
Southern	8		17.5	18.2	28.7	11.3
"	8	(No Rent)	(15.4)	(16.3)	(22.3)	(11.3)

*As shown in "A Second Look at the Sixty College Study"

Table L indicates that the junior colleges as a group devote about as much to operation and maintenance of the educational plant as do the four-year colleges.

This was contrary to our pre-conceived expectations, and surprising indeed. Much attention needs to be given to this area of costs in order to reduce the average to about 12 to 15 percent.

TABLE M

COMPARISON of INCOME
as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

Enrollment 200-600

*10 Colleges (1957-58)						20 Junior Colleges (1962-63)				
No.	Med.	Avg.	High	Low		No.	Med.	Avg.	High	Low
10	42.7	44.1	55.9	31.1	Student Fees	20	77.4	75.2	98.3	24.2
10	16.5	19.1	34.1	4.8	Endowment Earnings	13	3.6	5.9	18.9	0.5
10	34.2	29.0	42.2	10.8	Gifts and Grants	20	14.0	18.6	59.3	0.5

Enrollment 1001-1400

*12 Colleges (1957-58)						4 Junior Colleges (1962-63)				
12	70.9	61.8	83.0	2.3	Student Fees	4	89.3	94.2	99.2	83.2
12	15.2	21.8	69.8	8.2	Endowment Earnings	3	1.1	0.9	1.1	0.4
12	9.8	10.8	25.3	2.9	Gifts and Grants	3	0.1	4.9	14.5	0.1

*As shown in "A Second Look at the Sixty College Study"

TABLE N

COMPARISON of EXPENDITURES as PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES

Enrollment 200-600

*10 Colleges (57-58)					20 Jr. Colleges (62-63)			
Med.	Avg.	High	Low		Med.	Avg.	High	Low
10.2	11.0	18.1	8.2	General Admin. Services	12.3	13.2	20.2	6.9
10.0	9.3	12.4	7.1	Student Services	12.4	11.3	21.8	3.2
3.6	4.4	8.1	1.0	Public Services	6.6	6.4	12.4	0.5
4.9	4.9	7.8	1.7	General Institutional	5.4	5.6	9.8	2.0
48.2	47.8	51.0	41.9	Instructional	38.1	37.9	59.2	23.5
4.8	4.6	6.3	2.7	Libraries	3.5	3.4	5.0	1.6
18.0	17.0	20.1	12.7	Operation & Maintenance of Physical Plant	17.1	16.9	28.7	8.3

Enrollment 1001-1400

*12 Colleges (57-58)					4 Jr. Colleges (62-63)			
8.3	8.3	10.6	6.1	General Admin. Services	9.8	11.3	17.4	8.3
9.6	9.7	14.1	5.9	Student Services	9.3	9.5	11.5	8.0
6.9	6.2	9.4	1.1	Public Services	4.5	4.9	8.1	2.4
3.1	3.5	6.8	1.6	General Institutional	5.2	5.1	6.7	3.4
50.5	50.9	60.9	46.8	Instructional	45.2	46.0	52.5	41.2
5.3	5.4	6.9	3.9	Libraries	5.6	5.2	6.0	3.8
14.2	15.1	21.9	10.6	Operation & Maintenance of Physical Plant	13.4	13.6	18.1	9.5

*As shown in "A Second Look at the Sixty College Study"

ALL INCOME:
SIX MAJOR CLASSIFICATIONS OF INCOME AS PERCENTAGES OF ALL INCOME

	Number & Types of Colleges			Educational & General				Auxiliary Enterprises			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	62.2	63.5	93.0	42.6	36.6	32.7	56.8	4.3
Type											
Women	11			55.2	56.3	65.2	42.6	42.2	42.9	56.8	33.3
Coed		13		65.3	69.6	93.0	50.6	26.4	24.2	45.6	4.3
Size of Enrollment											
Under 351	5	5	10	63.3	61.6	69.5	51.6	36.6	36.4	43.6	26.4
351-449	5	2	7	54.1	58.5	80.0	42.6	45.3	36.7	56.8	11.7
450-549	1	2	3	61.0	67.2	93.0	47.7	34.5	30.2	51.7	4.3
550-up		4	4	79.3	74.4	88.5	50.6	10.5	18.5	45.6	7.6
Location											
Central	2	3	5	63.0	71.4	93.0	58.8	13.5	21.3	39.4	4.3
Eastern	6	5	11	62.2	65.2	88.5	53.4	34.5	31.5	46.4	7.6
Southern	3	5	8	55.4	56.3	69.5	42.6	41.5	41.6	56.8	26.4

EXHIBIT I

Student Aid				Other Educational Operations				Inter-Collegiate Athletics				Annuity Income (Net)			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.9	1.3	4.8	0.1	1.8	5.0	22.6	0.1	0.7	0.8	2.3	a				
0.7	1.0	2.6	0.2	0.2	0.3	0.6	0.1								
1.4	1.6	4.8	0.1	2.6	6.6	22.6	0.8	0.7	0.8	2.3	a				
1.8	1.9	4.8	0.2	x	x	x	x	0.6	0.6	1.1	a				
0.7	1.1	3.3	0.2	0.6	5.7	22.6	0.1								
0.6	0.7	1.4	0.1	1.7	1.7	2.6	0.8	x	x	x	x				
0.3	0.3	0.3	0.3	2.6	6.7	20.1	1.5	0.4	0.4	0.7	0.1				
1.4	1.5	3.3	0.1	3.8	7.6	22.6	0.2								
0.7	1.0	2.6	0.2	1.5	4.9	20.1	0.1	0.7	1.0	2.3	a				
1.0	1.7	4.8	0.2	1.7	1.9	3.4	0.6	0.6	0.6	1.1	0.1				

a - Less than .05%　　　x - Only one college reporting

EDUCATIONAL AND GENERAL INCOME:
SIX SUBCLASSIFICATIONS of INCOME as PERCENTAGES of EDUCATIONAL and GENERAL INCOME

	Number & Types of Colleges			Student Fees				Government Appropriations			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	82.3	78.4	99.2	24.2	x	x	x	x
Type											
Women	11			90.6	87.9	98.3	75.5				
Coed		13		76.6	70.3	99.2	24.2	x	x	x	x
Size of Enrollment											
Under 351	5	5	10	77.4	70.3	98.0	24.2	x	x	x	x
351-449	5	2	7	90.4	85.9	98.3	72.5				
450-549	1	2	3	75.5	66.8	84.9	39.9				
550-up		4	4	97.1	94.2	99.2	83.2				
Location											
Central	2	3	5	76.6	74.0	90.6	39.9				
Eastern	6	5	11	93.4	91.9	99.2	76.9				
Southern	3	5	8	75.4	62.5	83.2	24.2	x	x	x	x

x - Only one college reporting

EXHIBIT II

Endowment Income				Gifts and Grants				Organized Activities Relating to Educational Departments				Other Sources			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
3.0	5.0	18.9	0.4	13.2	16.8	59.3	0.1	0.4	0.4	0.6	0.2	1.1	1.4	3.8	0.1
2.5	3.6	8.3	0.5	6.9	9.0	22.2	0.5	0.4	0.4	0.6	0.2	1.2	1.4	3.8	0.1
3.0	5.8	18.9	0.4	20.7	23.9	59.3	0.1					1.0	1.4	3.7	0.3
5.2	7.3	18.9	2.5	20.5	21.9	47.6	0.5	x	x	x	x	1.2	1.3	2.1	0.6
0.8	4.0	16.9	0.5	6.9	9.7	22.6	0.5	x	x	x	x	1.5	1.8	3.8	0.1
6.4	6.4	8.3	4.4	14.8	28.1	59.3	10.3					0.8	0.9	1.4	0.4
1.1	0.9	1.1	0.4	0.1	4.9	14.5	0.1					1.0	1.5	3.6	0.6
0.8	6.1	16.9	0.5	8.8	20.9	59.3	6.9					0.8	1.5	3.7	0.3
3.5	2.9	6.8	0.4	1.7	5.3	18.8	0.1	0.4	0.4	0.6	0.2	0.8	1.3	3.8	0.1
5.4	6.8	18.9	1.1	22.5	28.5	47.6	14.5					1.4	1.6	2.1	1.1

x - Only one college reporting

EXHIBIT III

VARIATIONS in SOURCES of INCOME

24 Junior Colleges, 1962-63

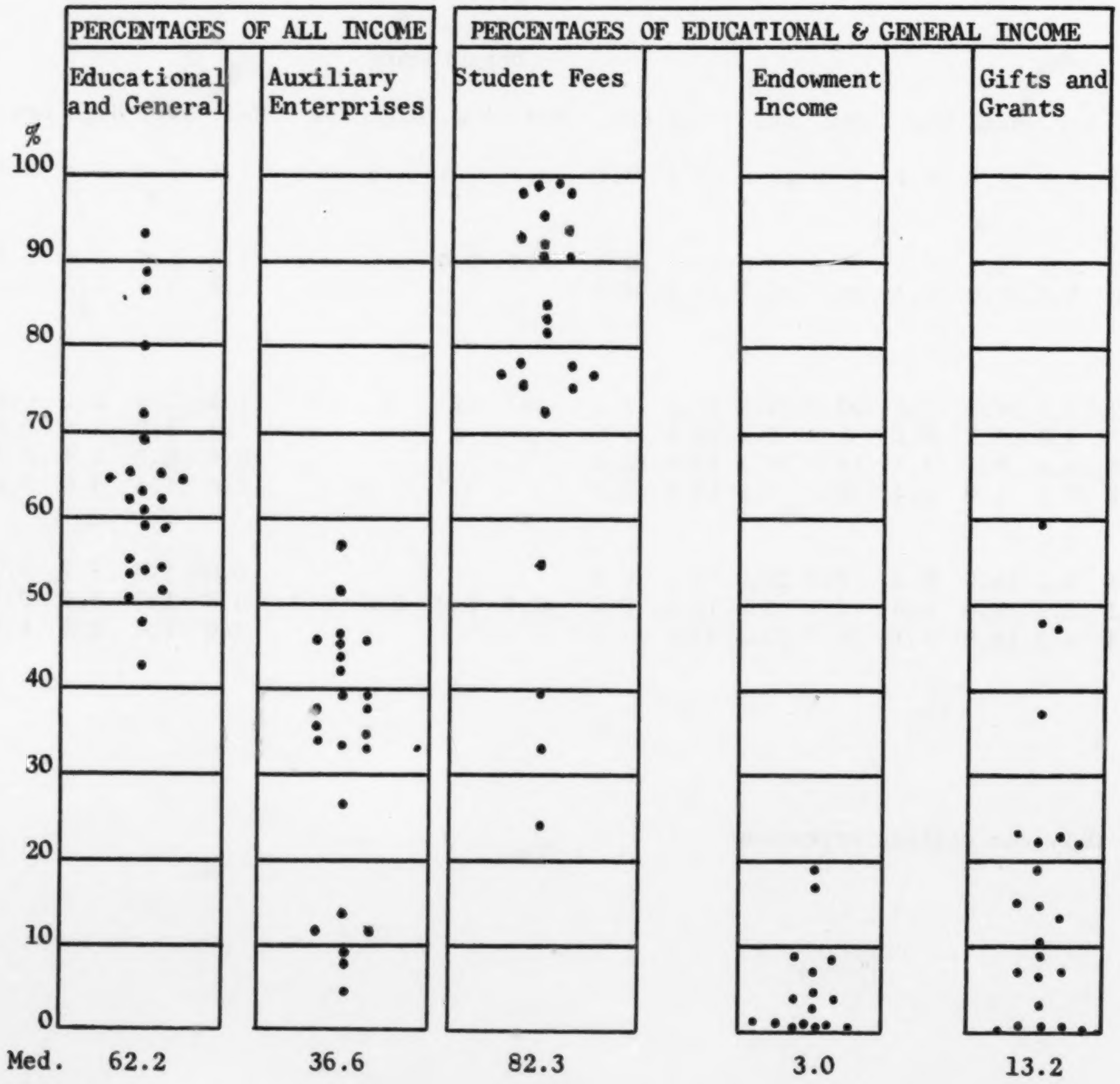
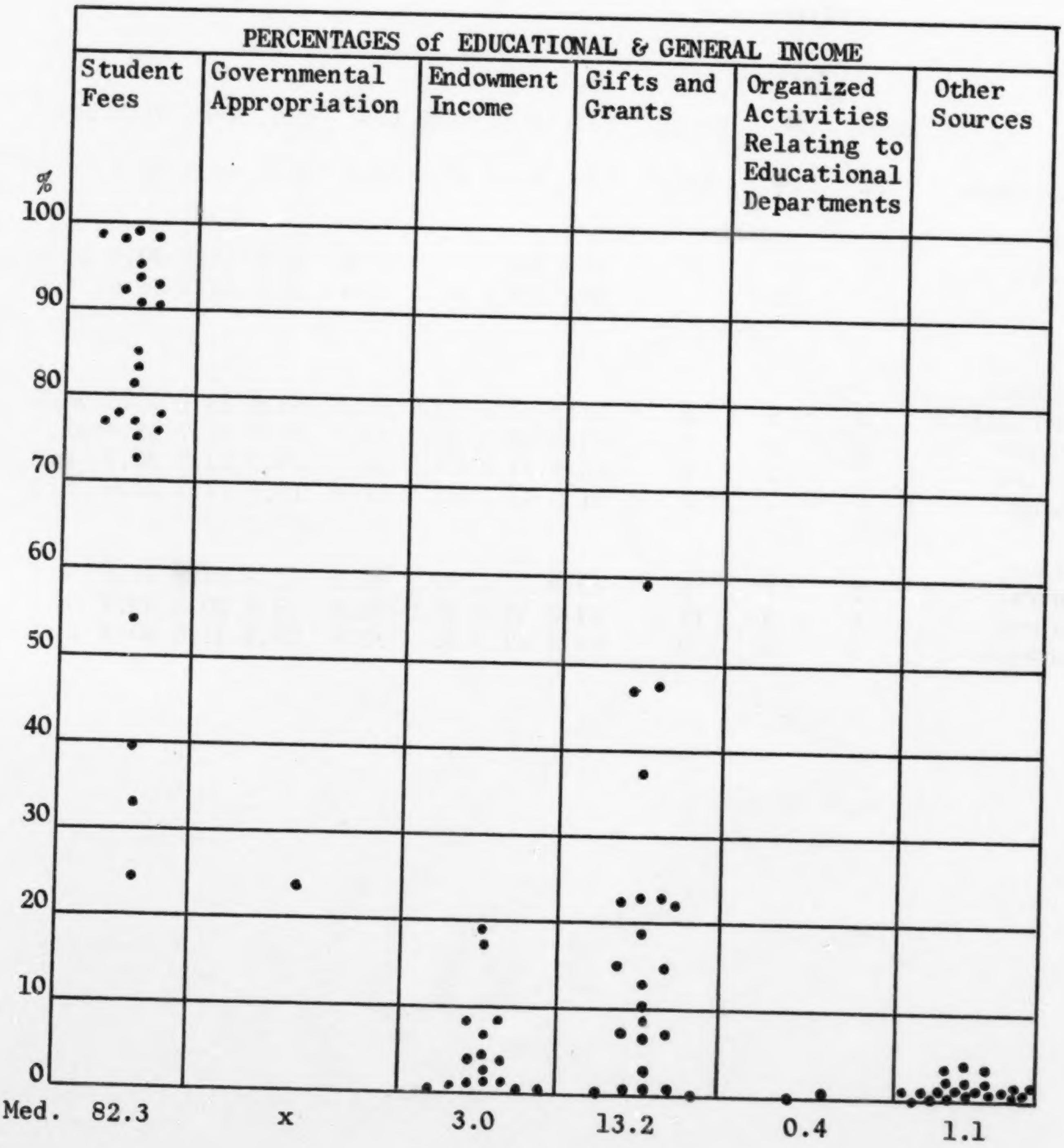


EXHIBIT IV

VARIATIONS in SOURCES of INCOME

24 Junior Colleges, 1962-63



ALL EXPENDITURES:
SIX MAJOR CLASSIFICATIONS OF EXPENDITURES AS PERCENTAGES OF ALL EXPENDITURES

	Number & Types of Colleges			Educational and General				Auxiliary Enterprises			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	65.2	68.0	89.6	53.8	31.0	27.5	40.5	4.7
Type											
Women	11			60.5	62.6	78.9	53.8	35.1	33.7	40.5	19.9
Coed		13		70.6	72.5	89.6	56.4	24.6	22.2	38.6	4.7
Size of Enrollment											
Under 351	5	5	10	64.5	63.6	70.6	56.4	33.0	33.2	40.5	24.6
351-449	5	2	7	63.0	67.3	81.5	53.8	28.7	26.7	39.4	11.7
450-549	1	2	3	66.6	71.0	89.6	56.7	29.4	23.7	36.9	4.7
550-up		4	4	81.0	77.7	87.0	61.9	13.7	17.5	33.9	8.5
Location											
Central	2	3	5	78.9	77.1	89.6	60.2	12.8	17.2	37.0	4.7
Eastern	6	5	11	64.0	67.5	87.0	56.7	33.1	29.2	39.4	8.5
Southern	3	5	8	64.3	62.9	70.6	53.8	29.6	31.6	40.5	24.6

Student Aid				Other Educational Operations				Intercollegiate Athletics				Annuity Payments (Net)			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.1	2.9	16.7	0.3	1.2	3.6	12.1	0.6	1.2	1.7	3.5	0.6	0.2	0.2	0.4	a
2.5	3.6	16.7	0.8	x	x	x	x					x	x	x	x
1.4	2.3	5.7	0.3	1.5	3.9	12.1	0.6	1.2	1.7	3.5	0.6	x	x	x	x
2.5	2.5	5.0	1.1					1.3	1.7	3.5	0.6				
1.6	4.1	16.7	0.8	6.5	6.5	12.1	0.8					x	x	x	x
4.0	4.0	5.1	2.9	0.6	0.6	0.6	0.6	x	x	x	x				
0.7	0.7	1.2	0.3	1.8	3.6	10.1	0.6	1.1	1.1	1.2	0.9	x	x	x	x
2.8	3.0	5.7	0.8	6.4	6.4	12.1	0.6					x	x	x	x
1.9	1.7	3.2	0.3	1.1	3.2	10.1	0.6	1.2	1.7	2.9	0.9				
2.5	4.3	16.7	1.1	1.5	1.5	2.1	0.8	1.3	1.7	3.5	0.6	x	x	x	x

a - Less than .05%   x - Only one college reporting

EDUCATIONAL AND GENERAL EXPENDITURES: NINE SUBCLASSIFICATIONS OF EXPENDITURES

	Number & Types of Colleges			General Administration				Student Services			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	12.3	12.9	20.2	6.9	11.4	11.0	21.8	3.2
Type											
Women	11			12.3	11.9	15.5	6.9	13.0	12.8	21.8	6.5
Coed		13		12.3	13.7	20.2	6.9	10.0	9.4	16.5	3.2
Size of Enrollment											
Under 351	5	5	10	12.7	13.3	19.0	6.9	9.5	10.1	21.3	5.0
351-449	5	2	7	14.7	14.7	20.2	10.3	13.5	13.7	21.8	6.8
450-549	1	2	3	9.8	9.7	12.3	6.9	12.5	9.4	12.6	3.2
550-up		4	4	9.7	11.3	17.4	8.3	9.2	9.5	11.5	8.0
Location											
Central	2	3	5	15.5	14.2	20.2	6.9	16.5	14.7	21.8	3.2
Eastern	6	5	11	12.3	11.8	17.4	6.9	11.5	10.9	13.6	6.8
Southern	3	5	8	13.5	13.6	19.0	8.3	7.5	8.8	13.5	5.0

	Number & Types of Colleges			Organized Research				Libraries			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24					3.7	3.7	6.0	1.6
Type											
Women	11							3.3	3.1	4.1	1.6
Coed		13						3.8	4.2	6.0	2.6
Size of Enrollment											
Under 351	5	5	10					3.5	3.6	5.0	1.8
351-449	5	2	7					3.5	3.0	4.1	1.6
450-549	1	2	3					3.4	3.6	4.4	3.1
550-up		4	4					5.5	5.2	6.0	3.8
Location											
Central	2	3	5					2.6	2.8	4.4	1.6
Eastern	6	5	11					3.8	3.8	5.7	1.9
Southern	3	5	8					3.8	4.1	6.0	3.1

EXHIBIT VI

AS PERCENTAGES OF EDUCATIONAL AND GENERAL EXPENDITURES

Staff Benefits				Public Services & Information				General Institutional				Instruction, Departmental Research & Specialized Educational Activities			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
4.9	5.2	9.9	2.3	6.1	6.1	12.8	0.5	5.3	5.5	9.8	2.0	39.6	39.2	59.2	23.5
5.3	5.7	9.9	2.9	7.7	7.0	12.4	1.7	5.4	6.1	9.8	4.1	35.0	35.7	43.2	23.5
4.5	4.8	8.9	2.3	4.9	5.4	11.6	0.5	5.2	5.1	8.9	2.0	41.6	42.2	59.2	31.0
4.9	5.7	9.9	2.6	5.6	6.4	12.4	0.9	5.3	5.6	8.9	3.1	39.3	38.4	44.6	30.9
4.5	4.6	6.6	2.9	8.1	7.7	11.6	2.6	6.5	6.3	9.8	2.0	34.8	34.7	43.2	23.5
6.6	5.9	8.9	2.3	3.6	3.2	5.6	0.5	4.1	4.1	5.9	2.4	38.8	45.0	59.2	32.6
4.3	4.4	5.6	3.3	4.5	4.9	8.1	2.4	5.2	5.1	6.7	3.4	45.1	46.0	52.5	41.2
3.1	3.3	4.5	2.3	8.2	8.1	12.4	0.5	4.3	4.4	7.9	2.0	31.4	36.4	59.2	23.5
5.6	6.1	9.9	3.3	8.1	7.4	10.2	3.1	5.9	6.3	9.8	4.4	41.1	38.6	47.0	30.9
4.9	5.1	8.5	2.6	3.1	3.1	4.9	0.9	4.9	5.2	8.9	3.1	40.6	41.9	52.5	38.0

Operation & Maintenance of Physical Plant			
Med.	Avg.	High	Low
15.9	16.3	28.7	8.3
17.3	17.6	28.7	9.4
15.0	15.2	22.3	8.3
17.1	16.8	28.7	9.4
13.1	15.4	26.8	8.3
21.1	20.4	21.5	18.7
13.4	13.6	18.1	9.5
15.0	16.1	26.8	8.3
13.9	15.0	20.0	9.5
17.5	18.2	28.7	11.3

GENERAL ADMINISTRATIVE EXPENDITURES: FOUR SUBCLASSIFICATIONS OF EXPENDITURES AS PERCENTAGES OF EDUCATIONAL AND GENERAL EXPENDITURES

	Number & Types of Colleges			Governing Board or Trustees				Chief Adminis-tration (General Admin.)			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	0.1	0.1	0.4	a	5.2	5.5	9.6	3.4
Type											
Women	11			0.1	0.2	0.4	0.1	4.6	4.8	6.1	3.6
Coed		13		0.1	0.1	0.2	a	5.9	6.1	9.6	3.4
Size of Enrollment											
Under 351	5	5	10	0.1	0.2	0.4	0.1	5.7	5.8	9.6	4.0
351-449	5	2	7	0.1	0.1	0.1	0.1	5.0	5.8	9.4	4.3
450-549	1	2	3	0.2	0.2	0.3	a	3.6	4.0	4.9	3.4
550-up		4	4	x	x	x	x	5.3	5.3	6.7	4.1
Location											
Central	2	3	5	0.1	0.1	0.2	0.1	5.3	5.8	9.4	3.4
Eastern	6	5	11	0.1	0.1	0.4	a	4.9	5.1	6.2	4.0
Southern	3	5	8	0.2	0.2	0.3	0.1	5.8	5.8	9.6	3.6

a - Less than .05%

x - Only one college reporting

EXHIBIT VII

Academic Administration				Business and Financial Administration			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
3.3	3.1	5.6	0.7	5.1	4.8	7.4	2.5
2.5	2.7	4.2	0.8	5.1	4.9	6.4	2.8
3.4	3.5	5.6	0.7	4.8	4.7	7.4	2.5
3.2	3.0	5.6	0.7	5.3	5.0	6.9	2.8
3.4	3.7	5.4	2.5	5.2	5.1	6.3	3.4
3.3	3.0	3.4	2.2	3.9	3.9	4.0	3.7
3.3	2.5	3.3	0.9	3.2	4.1	7.4	2.5
4.2	4.1	5.4	2.5	5.8	5.2	6.0	3.4
3.1	2.5	3.8	0.7	4.3	4.6	7.4	2.5
3.4	3.3	5.6	0.9	5.3	4.9	6.9	2.9

INSTRUCTION AND DEPARTMENTAL RESEARCH: SIX SUBCLASSIFICATIONS OF EXPENDITURES AS PERCENTAGES OF EDUCATIONAL AND GENERAL EXPENDITURES

	Number & Types of Colleges			Instructional Salaries				Clerical and Supporting Services Salaries			
	Women	Coed	Total	Med.	Avg.	High	Low	Med.	Avg.	High	Low
All Colleges	11	13	24	34.3	35.1	54.0	21.0	0.5	0.7	1.9	0.1
Type											
Women	11			32.4	31.8	38.2	21.0	0.6	0.8	1.9	0.1
Coed		13		37.0	37.9	54.0	28.0	0.4	0.5	0.9	0.3
Size of Enrollment											
Under 351	5	5	10	34.5	34.5	42.2	28.6	1.1	1.1	1.9	0.2
351-449	5	2	7	30.4	31.2	38.2	21.0	0.3	0.3	0.6	0.1
450-549	1	2	3	34.5	39.2	54.0	29.1	0.3	0.3	0.4	0.1
550-up		4	4	41.3	40.4	45.7	33.5	0.5	0.5	0.6	0.3
Location											
Central	2	3	5	29.7	33.3	54.0	21.0	0.3	0.3	0.4	0.1
Eastern	6	5	11	33.3	34.1	43.8	28.6	0.6	0.7	1.4	0.2
Southern	3	5	8	36.5	37.7	45.7	34.0	0.9	1.0	1.9	0.1

Student Wages				Supplies and Expense				Equipment-Instruc. Newly Acquired				Foundation and other Retirement Grants			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.3	0.6	2.0	a	2.3	2.6	7.2	0.5	0.8	1.0	3.2	a	x	x	x	x
0.3	0.3	0.5	a	2.3	2.7	6.2	1.3	0.7	0.7	1.8	0.2				
0.7	0.8	2.0	0.3	2.3	2.6	7.2	0.5	1.1	1.2	3.2	a	x	x	x	x
0.6	0.8	2.0	0.3	1.8	2.2	6.2	0.5	0.7	1.0	2.4	a	x	x	x	x
0.3	0.4	1.0	a	2.6	2.5	3.5	1.8	0.2	0.5	1.5	0.2				
x	x	x	x	3.4	3.2	4.1	2.1	0.8	0.9	1.1	0.7				
x	x	x	x	2.8	3.6	7.2	1.4	2.0	2.1	3.2	1.1				
0.3	0.4	1.0	a	2.2	2.4	4.1	1.3	0.2	0.3	0.7	0.2				
0.3	0.3	0.3	0.3	2.6	3.1	7.2	1.4	1.3	1.2	2.4	0.2				
0.7	0.9	2.0	0.5	2.1	2.1	3.4	0.5	0.9	1.3	3.2	a	x	x	x	x

a - Less than .05%   x - Only one college reporting

EXHIBIT IX

VARIATIONS in PATTERNS of EXPENDITURES

24 Junior Colleges, 1962-63

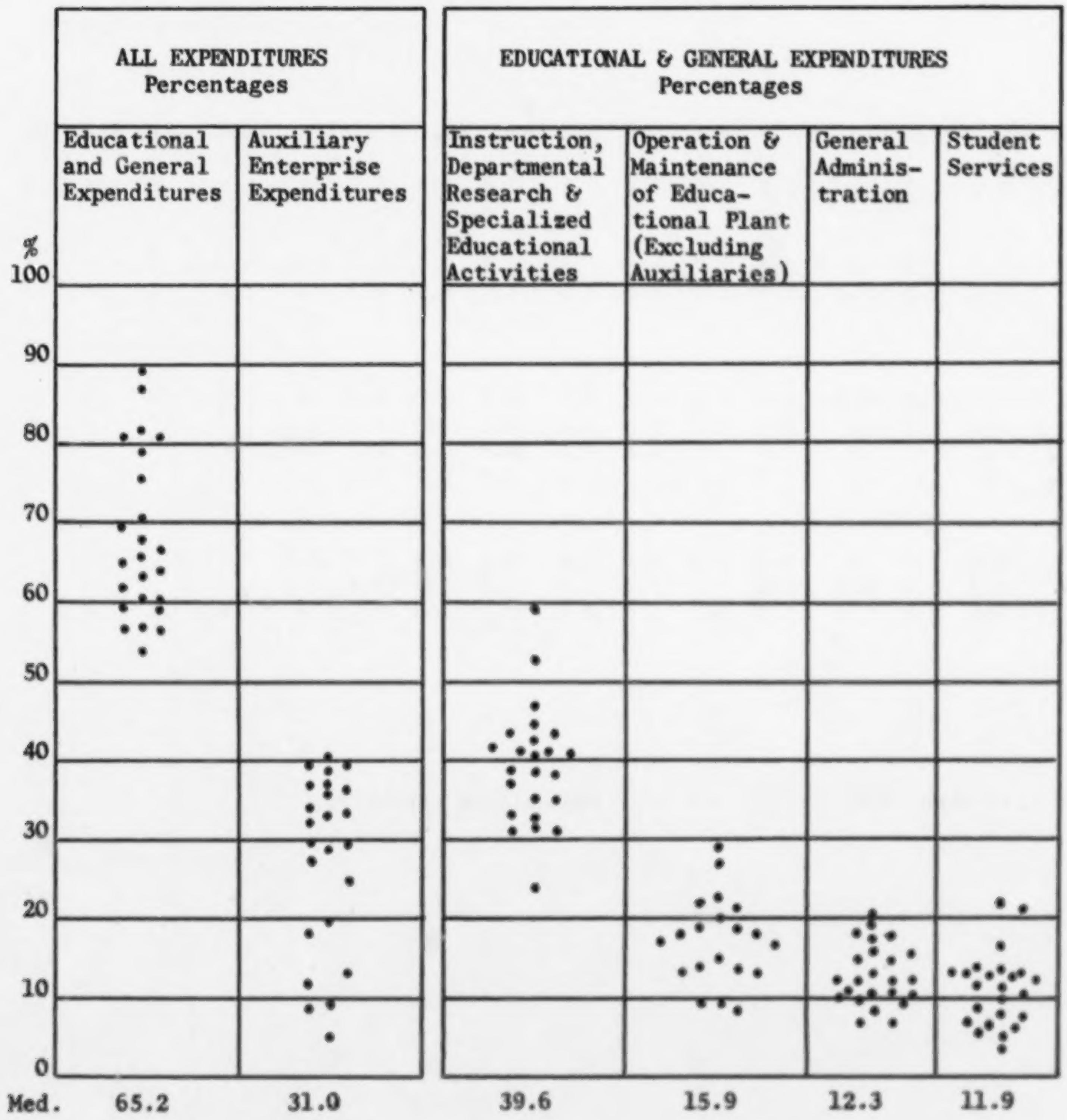
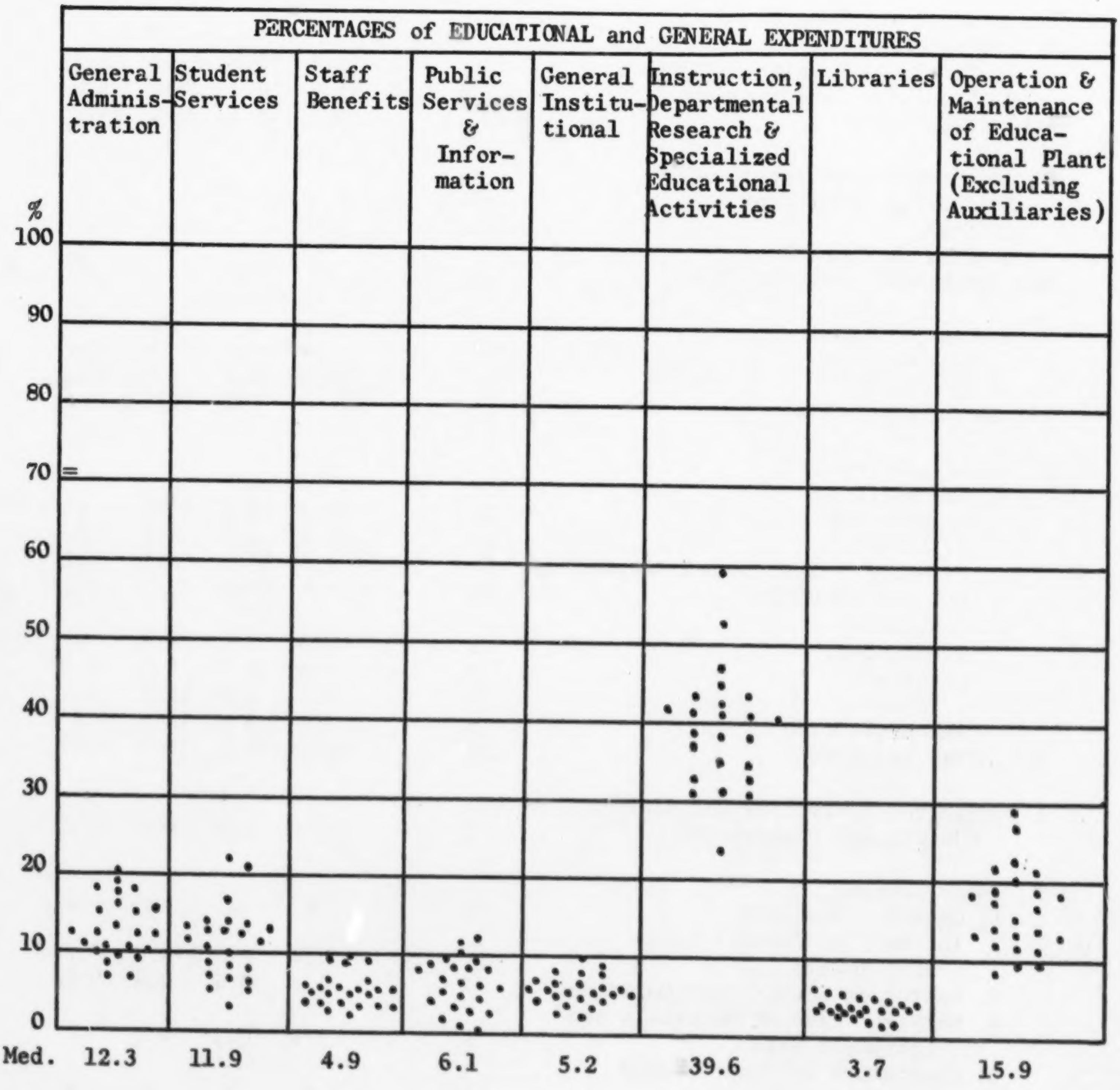


EXHIBIT X

VARIATIONS in PATTERNS of EXPENDITURES

24 Junior Colleges, 1962-63



INCOME ANALYSIS by TYPE of STUDENT BODY: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	24	75.4	72.0	97.5	16.2
2. Laboratory and Incidental	23	5.6	6.7	26.8	1.6
ALL STUDENT FEES	24	82.3	78.4	99.2	24.2
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	1	x	x	x	x
ALL GOVERNMENT APPROPRIATIONS	1	x	x	x	x
C. Endowment Income					
1. Unrestricted	15	2.5	4.6	18.6	0.4
2. Restricted	5	1.2	2.1	4.7	0.3
ALL ENDOWMENT INCOME	16	3.0	5.0	18.9	0.4
D. Gifts and Grants					
1. Unrestricted					
a. Churches	11	10.4	12.6	44.8	a
b. Alumni	15	0.6	1.6	7.1	a
c. Other & Contributed Services	15	3.8	11.9	58.7	0.1
ALL UNRESTRICTED	22	9.6	15.5	59.3	0.1
2. Restricted					
a. Churches	3	0.3	3.0	8.7	a
b. Alumni	3	1.4	2.7	6.1	0.7
c. Other	7	3.5	4.0	12.5	0.1
ALL RESTRICTED	9	5.3	5.0	13.6	a
ALL GIFTS AND GRANTS	23	13.2	16.8	59.3	0.1
E. Organized Activities Relating to Educational Departments	2	0.4	0.4	0.6	0.2
F. Other Sources					
1. Contract Research	1	x	x	x	x
2. Income from Current Funds Investments	11	0.4	0.7	3.6	a
3. Rent from Educational Buildings	7	0.3	0.6	2.8	0.1
4. Salvage Value of Materials and Equipment Sold	9	0.1	0.2	0.7	a
5. Foundation or Other Grants for Retirement	1	x	x	x	x
6. Miscellaneous	19	0.7	0.7	2.0	a
ALL OTHER SOURCES	21	1.1	1.4	3.8	0.1
ALL EDUCATIONAL AND GENERAL	24	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XI

11 Women's Colleges				13 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
81.8	79.9	94.7	56.5	72.7	65.3	97.5	16.2
5.6	8.1	26.8	2.2	4.4	5.5	12.2	1.6
90.6	87.9	98.3	75.5	76.6	70.3	99.2	24.2
				x	x	x	x
				x	x	x	x
2.1	3.2	8.3	0.5	2.5	5.5	18.6	0.4
1.0	1.0	1.2	0.8	3.5	2.8	4.7	0.3
2.5	3.6	8.3	0.5	3.0	5.8	18.9	0.4
14.3	12.3	21.7	0.9	9.9	12.7	44.8	a
1.7	2.7	7.1	a	0.4	0.8	3.8	0.1
0.5	4.6	22.2	0.1	8.6	16.7	58.7	0.2
2.2	7.3	22.2	0.3	22.6	23.6	59.3	0.1
				0.3	3.0	8.7	a
x	x	x	x	1.1	1.1	1.4	0.7
3.0	3.0	6.0	0.2	3.5	5.4	12.5	0.1
5.3	3.6	6.1	0.2	6.8	6.8	13.6	a
6.9	9.0	22.2	0.5	20.7	23.9	59.3	0.1
0.4	0.4	0.6	0.2				
x	x	x	x				
0.4	0.7	2.4	a	0.1	0.9	3.6	a
0.3	0.3	0.4	0.1	0.4	0.9	2.8	0.1
0.1	0.2	0.4	0.1	0.2	0.3	0.7	a
				x	x	x	x
0.7	0.7	1.4	a	0.7	0.7	2.0	0.1
1.2	1.4	3.8	0.1	1.0	1.4	3.7	0.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%

x - Only one college reporting

INCOME ANALYSIS by TYPE of STUDENT BODY: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 24 Colleges Med.	Avg.	High	Low
I	Educational and General	24	62.2	63.5	93.0	42.6
II	Auxiliary Enterprises	24	36.6	32.7	56.8	4.3
III	Student Aid	19	0.9	1.3	4.8	0.1
IV	Other Educational Operations	12	1.8	5.0	22.6	0.1
V	Intercollegiate Athletics	5	0.7	0.8	2.3	a
VI	Annuity Income	0				
	ALL INCOME	24	100.0	100.0	100.0	100.0

a - Less than .05%

EXHIBIT XI (Continued)

	11 Women's Colleges				13 Coed Colleges		
Med.	Avg.	High	Low	Med.	Avg.	High	Low
55.2	56.3	65.2	42.6	65.3	69.6	93.0	50.6
42.2	42.9	56.8	33.3	26.4	24.2	45.6	4.3
0.7	1.0	2.6	0.2	1.4	1.6	4.8	0.1
0.2	0.3	0.6	0.1	2.6	6.6	22.6	0.8
				0.7	0.8	2.3	a
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%

INCOME ANALYSIS BY SIZE OF ENROLLMENT: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	24	75.4	72.0	97.5	16.2
2. Laboratory and Incidental	23	5.6	6.7	26.8	1.6
ALL STUDENT FEES	24	82.3	78.4	99.2	24.2
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	1	x	x	x	x
ALL GOVERNMENT APPORPRIATIONS	1	x	x	x	x
C. Endowment Income					
1. Unrestricted	15	2.5	4.6	18.6	0.4
2. Restricted	5	1.2	2.1	4.7	0.3
ALL ENDOWMENT INCOME	16	3.0	5.0	18.9	0.4
D. Gifts and Grants					
1. Unrestricted					
a. Churches	11	10.4	12.6	44.8	a
b. Alumni	15	0.6	1.6	7.1	a
c. Other & Contributed Services	15	3.8	11.9	58.7	0.1
ALL UNRESTRICTED	22	9.6	15.5	59.3	0.1
2 Restricted					
a. Churches	3	0.3	3.0	8.7	a
b. Alumni	3	1.4	2.7	6.1	0.7
c. Other	7	3.5	4.0	12.5	0.1
ALL RESTRICTED	9	5.3	5.0	13.6	a
ALL GIFTS AND GRANTS	23	13.2	16.8	59.3	0.1
E. Organized Activities Relating to Educational Departments	2	0.4	0.4	0.6	0.2
F. Other Sources					
1. Contract Research	1	x	x	x	x
2. Income from Current Funds Investments	11	0.4	0.7	3.6	a
3. Rent from Educational Buildings	7	0.3	0.6	2.8	0.1
4. Salvage Value of Materials and Equipment Sold	9	0.1	0.2	0.7	a
5. Foundation or Other Grants for Retirement	1	x	x	x	x
6. Miscellaneous	19	0.7	0.7	2.0	a
ALL OTHER SOURCES	21	1.1	1.4	3.8	0.1
ALL EDUCATIONAL AND GENERAL	24	100	100	100	100

a - Less than .05%   x - Only one college reporting

EXHIBIT XII

10 Colleges Enrollment Under 351				7 Colleges Enrollment 351-449				3 Colleges Enrollment 450-549				4 Colleges Enrollment 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
74.3	65.8	91.0	16.2	70.9	77.9	94.7	66.6	56.5	56.5	76.2	37.1	89.9	88.5	97.5	76.9
3.9	5.0	11.1	2.3	6.0	8.0	26.8	1.6	8.7	10.2	19.0	2.8	4.3	5.6	12.2	1.7
77.4	70.3	98.0	24.2	90.4	85.9	98.3	72.5	75.5	66.8	84.9	39.9	97.1	94.2	99.2	83.2
x	x	x	x												
x	x	x	x												
5.6	7.6	18.6	2.5	0.8	3.1	12.2	0.5	6.4	6.4	8.3	4.4	1.1	0.9	1.1	0.4
1.0	1.5	3.5	0.3	x	x	x	x								
5.2	7.3	18.9	2.5	0.8	4.0	16.9	0.5	6.4	6.4	8.3	4.4	1.1	0.9	1.1	0.4
14.8	16.4	44.8	a	10.4	11.0	21.7	0.9	11.8	11.8	14.3	9.3	x	x	x	x
2.5	2.9	7.1	0.2	0.9	1.0	2.2	0.1	0.5	0.5	1.0	a	0.3	0.3	0.4	0.1
3.8	11.1	45.0	0.3	6.9	6.4	12.1	0.1	29.6	29.6	58.7	0.5	x	x	x	x
20.5	19.9	47.6	0.3	2.2	8.0	22.6	0.5	14.8	28.1	59.3	10.3	0.5	0.5	0.9	0.1
0.2	0.2	0.3	a									x	x	x	x
3.4	3.4	6.1	0.7									x	x	x	x
6.4	6.4	12.5	0.2	5.3	4.0	6.0	0.6					1.8	1.8	3.5	0.1
3.2	5.0	13.5	a	5.3	4.0	6.0	0.6					6.9	6.9	13.6	0.1
20.5	21.9	47.6	0.5	6.9	9.7	22.6	0.5	14.8	28.1	59.3	10.3	0.1	4.9	14.5	0.1
x	x	x	x	x	x	x	x								
				x	x	x	x								
0.4	0.5	0.6	0.4	0.1	0.8	2.4	a	x	x	x	x	0.3	1.1	3.6	0.1
x	x	x	x	0.4	1.1	2.8	0.1	x	x	x	x	0.4	0.4	0.5	0.3
0.1	0.1	0.3	a	0.1	0.2	0.4	a	x	x	x	x	x	x	x	x
x	x	x	x												
0.7	0.8	2.0	0.1	0.8	0.7	1.4	a	0.8	0.8	1.1	0.4	0.2	0.2	0.2	0.1
1.2	1.3	2.1	0.6	1.5	1.8	3.8	0.1	0.8	0.9	1.4	0.4	1.0	1.5	3.6	0.6
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

a - Less than .05%　　　x - Only one college reporting

INCOME ANALYSIS BY SIZE OF ENROLLMENT: Percentages

	SUMMARY OF ALL INCOME	Number of Colleges Reporting	Total 24 Colleges			
			Med.	Avg.	High	Low
I	Educational and General	24	62.2	63.5	93.0	42.6
II	Auxiliary Enterprises	24	36.6	32.7	56.8	4.3
III	Student Aid	19	0.9	1.3	4.8	0.1
IV	Other Educational Operations	12	1.8	5.0	22.6	0.1
V	Intercollegiate Athletics	5	0.7	0.8	2.3	a
VI	Annuity Income	0				
	ALL INCOME	24	100	100	100	100

a - Less than .05%

EXHIBIT XII (Continued)

10 Colleges Enrollment Under 351				7 Colleges Enrollment 351-449				3 Colleges Enrollment 450-549				4 Colleges Enrollment 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
63.3	61.6	69.5	51.6	54.1	58.5	80.0	42.6	61.0	67.2	93.0	47.7	79.3	74.4	88.5	50.6
36.6	36.4	43.6	26.4	45.3	36.7	56.8	11.7	34.5	30.2	51.7	4.3	10.5	18.5	45.6	7.6
1.8	1.9	4.8	0.2	0.7	1.1	3.3	0.2	0.6	0.7	1.4	0.1	0.3	0.3	0.3	0.3
x	x	x	x	0.6	5.7	22.6	0.1	1.7	1.7	2.6	0.8	2.6	6.7	20.1	1.5
0.6	0.6	1.1	a					x	x	x	x	0.4	0.4	0.7	0.1
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

a - Less than .05%

x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting		Total 10 Colleges		
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	10	74.3	65.8	91.0	16.2
2. Laboratory and Incidental	9	3.9	5.0	11.1	2.3
ALL STUDENT FEES	10	77.4	70.3	98.0	24.2
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	1	x	x	x	x
ALL GOVERNMENT APPROPRIATIONS	1	x	x	x	x
C. Endowment Income					
1. Unrestricted	5	5.6	7.6	18.6	2.5
2. Restricted	4	1.0	1.5	3.5	0.3
ALL ENDOWMENT INCOME	6	5.2	7.3	18.9	2.5
D. Gifts and Grants					
1. Unrestricted					
a. Churches	5	14.8	16.4	44.8	a
b. Alumni	6	2.5	2.9	7.1	0.2
c. Other & Contributed Services	9	3.8	11.1	45.0	0.3
ALL UNRESTRICTED	10	20.5	19.9	47.6	0.3
2. Restricted					
a. Churches	2	0.2	0.2	0.3	a
b. Alumni	2	3.4	3.4	6.1	0.7
c. Other	2	6.4	6.4	12.5	0.2
ALL RESTRICTED	4	3.2	5.0	13.5	a
ALL GIFTS AND GRANTS	10	20.5	21.9	47.6	0.5
E. Organized Activities Relating to Educational Departments	1	x	x	x	x
F. Other Sources					
1. Contract Research	0				
2. Income from Current Funds Investments	3	0.4	0.5	0.6	0.4
3. Rent from Educational Buildings	1	x	x	x	x
4. Salvage Value of Materials and Equipment Sold	4	0.1	0.1	0.3	a
5. Foundation or Other Grants for Retirement	1	x	x	x	x
6. Miscellaneous	8	0.7	0.8	2.0	0.1
ALL OTHER SOURCES	8	1.2	1.3	2.1	0.6
ALL EDUCATIONAL AND GENERAL	10	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XIII

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
86.4	83.7	91.0	73.9	43.2	47.9	74.6	16.2
3.9	4.3	7.0	2.3	5.3	6.0	11.1	2.3
90.6	88.0	98.0	77.8	54.3	52.7	76.9	24.2
				x	x	x	x
				x	x	x	x
4.2	4.2	5.6	2.8	8.6	9.9	18.6	2.5
1.0	1.0	1.2	0.8	1.9	1.9	3.5	0.3
5.2	5.2	6.8	3.6	6.1	8.4	18.9	2.5
				14.8	16.4	44.8	a
6.1	6.1	7.1	5.0	0.7	1.3	3.8	0.2
2.2	6.7	22.2	0.3	8.6	14.6	45.0	1.6
7.1	7.8	22.2	0.3	23.6	32.0	47.6	18.8
				0.2	0.2	0.3	a
x	x	x	x	x	x	x	x
x	x	x	x	x	x	x	x
3.2	3.2	6.1	0.2	6.8	6.8	13.5	a
8.8	9.0	22.2	0.5	37.1	34.7	47.6	18.8
x	x	x	x				
0.4	0.5	0.6	0.4				
x	x	x	x				
0.1	0.1	0.1	0.1	0.2	0.2	0.3	a
				x	x	x	x
0.7	0.5	0.7	0.1	0.8	1.0	2.0	0.5
1.0	1.0	1.5	0.6	1.6	1.5	2.1	0.8
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 10 Colleges Med.	Avg.	High	Low
I	Educational and General	10	63.3	61.6	69.5	51.6
II	Auxiliary Enterprises	10	36.6	36.4	43.6	26.4
III	Student Aid	9	1.8	1.9	4.8	0.2
IV	Other Educational Operations	1	x	x	x	x
V	Intercollegiate Athletics	2	0.6	0.6	1.1	a
VI	Annuity Income	0				
	ALL INCOME	10	100.0	100.0	100.0	100.0

a - Less than .05% x - Only one college reporting

EXHIBIT XIII (Continued)

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
62.2	61.2	65.2	55.2	64.4	62.0	69.5	51.6
37.6	37.6	42.2	33.3	33.7	35.2	43.6	26.4
1.7	1.5	2.6	0.2	1.8	2.2	4.8	0.2
				x	x	x	x
				0.6	0.6	1.1	a
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than 05%

x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 7 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	7	70.9	77.9	94.7	66.6
2. Laboratory and Incidental	7	6.0	8.0	26.8	1.6
ALL STUDENT FEES	7	90.4	85.9	98.3	72.5
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	0				
ALL GOVERNMENT APPROPRIATIONS	0				
C. Endowment Income					
1. Unrestricted	5	0.8	3.1	12.2	0.5
2. Restricted	1	x	x	x	x
ALL ENDOWMENT INCOME	5	0.8	4.0	16.9	0.5
D. Gifts and Grants					
1. Unrestricted					
a. Churches	3	10.4	11.0	21.7	0.9
b. Alumni	4	0.9	1.0	2.2	0.1
c. Other	3	6.9	6.4	12.1	0.1
ALL UNRESTRICTED	7	2.2	8.0	22.6	0.5
2. Restricted					
a. Churches	0				
b. Alumni	0				
c. Other	3	5.3	4.0	6.0	0.6
ALL RESTRICTED	3	5.3	4.0	6.0	0.6
ALL GIFTS AND GRANTS	7	6.9	9.7	22.6	0.5
E. Organized Activities Relating to Educational Departments	1	x	x	x	x
F. Other Sources					
1. Contract Research	1	x	x	x	x
2. Income from Current Funds Investments	3	0.1	0.8	2.4	a
3. Rent from Educational Buildings	3	0.4	1.1	2.8	0.1
4. Salvage Value of Materials and Equipment Sold	3	0.1	0.2	0.4	a
5. Foundation or Other Grants for Retirement	0				
6. Miscellaneous	6	0.8	0.7	1.4	a
ALL OTHER SOURCES	6	1.5	1.8	3.8	0.1
ALL EDUCATIONAL AND GENERAL	7	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XIV

	5 Women's Colleges				2 Coed Colleges		
Med.	Avg.	High	Low	Med.	Avg.	High	Low
81.8	80.7	94.7	66.6	70.8	70.8	70.9	70.6
7.0	9.6	26.8	2.2	3.8	3.8	6.0	1.6
92.8	90.4	98.3	77.0	74.6	74.6	76.6	72.5
0.8	0.9	1.3	0.5	6.4	6.4	12.2	0.5
				x	x	x	x
0.8	0.9	1.3	0.5	8.7	8.7	16.9	0.5
11.3	11.3	21.7	0.9	x	x	x	x
1.2	1.3	2.2	0.5	x	x	x	x
x	x	x	x	9.5	9.5	12.1	6.9
1.3	5.3	21.7	0.5	14.8	14.8	22.6	6.9
5.3	4.0	6.0	0.6				
5.3	4.0	6.0	0.6				
6.6	7.7	21.7	0.5	14.8	14.8	22.6	6.9
x	x	x	x				
x	x	x	x				
1.3	1.3	2.4	0.1	x	x	x	x
x	x	x	x	1.5	1.5	2.8	0.1
0.3	0.3	0.4	0.1	x	x	x	x
0.8	0.7	1.4	a	0.6	0.6	0.9	0.2
1.5	1.7	3.8	0.1	2.0	2.0	3.7	0.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 7 Colleges Med.	Avg.	High	Low
I	Educational and General	7	54.1	58.5	80.0	42.6
II	Auxiliary Enterprises	7	45.3	36.7	56.8	11.7
III	Student Aid	5	0.7	1.1	3.3	0.2
IV	Other Educational Operations	5	0.6	5.7	22.6	0.1
V	Intercollegiate Athletics	0				
VI	Annuity Income (net)	0				
	ALL INCOME	7	100.0	100.0	100.0	100.0

EXHIBIT XIV (Continued)

5 Women's Colleges				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
53.9	53.2	62.2	42.6	71.5	71.5	80.0	63.0
45.7	46.4	56.8	37.6	12.6	12.6	13.5	11.7
0.2	0.4	0.7	0.2	2.1	2.1	3.3	0.9
0.2	0.3	0.6	0.1	13.8	13.8	22.6	5.0
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting		Total 3 Colleges		
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	3	56.5	56.6	76.2	37.1
2. Laboratory and Incidental	3	8.7	10.2	19.0	2.8
ALL STUDENT FEES	3	75.5	66.8	84.9	39.9
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	0				
ALL GOVERNMENT APPROPRIATIONS	0				
C. Endowment Income					
1. Unrestricted	2	6.4	6.4	8.3	4.4
2. Restricted	0				
ALL ENDOWMENT INCOME	2	6.4	6.4	8.3	4.4
D. Gifts and Grants					
1. Unrestricted					
a. Churches	2	11.8	11.8	14.3	9.3
b. Alumni	3	0.5	0.5	1.0	a
c. Other	2	29.6	29.6	58.7	0.5
ALL UNRESTRICTED	3	14.8	28.1	59.3	10.3
2. Restricted					
a. Churches	0				
b. Alumni	0				
c. Other	0				
ALL RESTRICTED	0				
ALL GIFTS AND GRANTS	3	14.8	28.1	59.3	10.3
E. Organized Activities Relating to Educational Departments	0				
F. Other Sources					
1. Contract Research	0				
2. Income from Current Funds Investments	1	x	x	x	x
3. Rent from Educational Buildings	1	x	x	x	x
4. Salvage Value of Materials and Equipment Sold	1	x	x	x	x
5. Foundation or Other Grants for Retirement	0				
6. Miscellaneous	3	0.8	0.8	1.1	0.4
ALL OTHER SOURCES	3	0.8	0.9	1.4	0.4
ALL EDUCATIONAL AND GENERAL	3	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XV

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	56.7	56.7	76.2	37.1
x	x	x	x	5.8	5.8	8.7	2.8
x	x	x	x	62.4	62.4	84.9	39.9
x	x	x	x	x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	0.8	0.8	1.0	0.6
x	x	x	x	x	x	x	x
x	x	x	x	34.8	34.8	59.3	10.3
x	x	x	x	34.8	34.8	59.3	10.3
x	x	x	x				
x	x	x	x				
x	x	x	x				
x	x	x	x	0.6	0.6	0.8	0.4
x	x	x	x	0.6	0.6	0.8	0.4
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

2

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 3 Colleges Med.	Avg.	High	Low
I	Educational and General	3	61.0	67.2	93.0	47.7
II	Auxiliary Enterprises	3	34.5	30.2	51.7	4.3
III	Student Aid	3	0.6	0.7	1.4	0.1
IV	Other Educational Operations	2	1.7	1.7	2.6	0.8
V	Intercollegiate Athletics	1	x	x	x	x
VI	Annuity Income (net)	0				
	ALL INCOME	3	100.0	100.0	100.0	100.0

x - Only one college reporting

EXHIBIT XV (Continued)

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	77.0	77.0	93.0	61.0
x	x	x	x	19.4	19.4	34.5	4.3
x	x	x	x	0.8	0.8	1.4	0.1
				1.7	1.7	2.6	0.8
				x	x	x	x
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

NAME of ACCOUNT	Number of Colleges Reporting	Total 4 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	4	89.9	88.5	97.5	76.9
2. Laboratory and Incidental	4	4.3	5.6	12.2	1.7
ALL STUDENT FEES	4	97.1	94.2	99.2	83.2
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	0				
ALL GOVERNMENT APPROPRIATIONS	0				
C. Endowment Income					
1. Unrestricted	3	1.1	0.9	1.1	0.4
2. Restricted	0				
ALL ENDOWMENT INCOME	3	1.1	0.9	1.1	0.4
D. Gifts and Grants					
1. Unrestricted					
a. Churches	1	x	x	x	x
b. Alumni	2	0.3	0.3	0.4	0.1
c. Other	1	x	x	x	x
ALL UNRESTRICTED	2	0.5	0.5	0.9	0.1
2. Restricted					
a. Churches	1	x	x	x	x
b. Alumni	1	x	x	x	x
c. Other	2	1.8	1.8	3.5	0.1
ALL RESTRICTED	2	6.9	6.9	13.6	0.1
ALL GIFTS AND GRANTS	3	0.1	4.9	14.5	0.1
E. Organized Activities Relating to Educational Departments	0				
F. Other Sources					
1. Contract Research	0				
2. Income from Current Funds Investments	4	0.3	1.1	3.6	0.1
3. Rent from Educational Buildings	2	0.4	0.4	0.5	0.3
4. Salvage Value of Materials and Equipment Sold	1	x	x	x	x
5. Foundation or Other Grants for Retirement	0				
6. Miscellaneous	2	0.2	0.2	0.2	0.1
ALL OTHER SOURCES	4	1.0	1.5	3.6	0.6
ALL EDUCATIONAL AND GENERAL	4	100.0	100.0	100.0	100.0

x - Only one college reporting

EXHIBIT XVI

NO Women's Colleges Med.	NO Women's Colleges Avg.	NO Women's Colleges High	NO Women's Colleges Low	4 Coed Colleges Med.	4 Coed Colleges Avg.	4 Coed Colleges High	4 Coed Colleges Low
				89.9	88.5	97.5	76.9
				4.3	5.6	12.2	1.7
				97.1	94.2	99.2	83.2
				1.1	0.9	1.1	0.4
				1.1	0.9	1.1	0.4
				x	x	x	x
				0.3	0.3	0.4	0.1
				x	x	x	x
				0.5	0.5	0.9	0.1
				x	x	x	x
				x	x	x	x
				1.8	1.8	3.5	0.1
				6.9	6.9	13.6	0.1
				0.1	4.9	14.5	0.1
				0.3	1.1	3.6	0.1
				0.4	0.4	0.5	0.3
				x	x	x	x
				0.2	0.2	0.2	0.1
				1.0	1.5	3.6	0.6
				100.0	100.0	100.0	100.0

x - Only one college reporting

INCOME ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 4 Colleges Med.	Avg.	High	Low
I	Educational and General	4	79.3	74.4	88.5	50.6
II	Auxiliary Enterprises	4	10.5	18.5	45.6	7.6
III	Student Aid	2	0.3	0.3	0.3	0.3
IV	Other Educational Operations	4	2.6	6.7	20.1	1.5
V	Intercollegiate Athletics	2	0.4	0.4	0.7	0.1
VI	Annuity Income (net)	0				
	ALL INCOME	4	100.0	100.0	100.0	100.0

NO Women's Colleges				4 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
				79.3	74.4	88.5	50.6
				10.5	18.5	45.6	7.6
				0.3	0.3	0.3	0.3
				2.6	6.7	20.1	1.5
				0.4	0.4	0.7	0.1
				100.0	100.0	100.0	100.0

INCOME ANALYSIS by LOCATION of COLLEGES: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. Student Fees					
1. Tuition - Regular Sessions	24	75.4	72.0	97.5	16.2
2. Laboratory and Incidental	23	5.6	6.7	26.8	1.6
ALL STUDENT FEES	24	82.3	78.4	99.2	24.2
B. Government Appropriations					
1. Federal Government	0				
2. State	0				
3. City or County	1	x	x	x	x
ALL GOVERNMENT APPROPRIATIONS	1	x	x	x	x
C. Endowment Income					
1. Unrestricted	15	2.5	4.6	18.6	0.4
2. Restricted	5	1.2	2.1	4.7	0.3
ALL ENDOWMENT INCOME	16	3.0	5.0	18.9	0.4
D. Gifts and Grants					
1. Unrestricted					
a. Churches	11	10.4	12.6	44.8	a
b. Alumni	15	0.6	1.6	7.1	a
c. Other & Contributed Services	15	3.8	11.9	58.7	0.1
ALL UNRESTRICTED	22	9.6	15.5	59.3	0.1
2. Restricted					
a. Churches	3	0.3	3.0	8.7	a
b. Alumni	3	1.4	2.7	6.1	0.7
c. Other	7	3.5	4.0	12.5	0.1
ALL RESTRICTED	9	5.3	5.0	13.6	a
ALL GIFTS AND GRANTS	23	13.2	16.8	59.3	0.1
E. Organized Activities Relating to Educational Departments	2	0.4	0.4	0.6	0.2
F. Other Sources					
1. Contract Research	1	x	x	x	x
2. Income from Current Funds Investments	11	0.4	0.7	3.6	a
3. Rent from Educational Buildings	7	0.3	0.6	2.8	0.1
4. Salvage Value of Materials and Equipment Sold	9	0.1	0.2	0.7	a
5. Foundation or Other Grants for Retirement	1	x	x	x	x
6. Miscellaneous	19	0.7	0.7	2.0	a
ALL OTHER SOURCES	21	1.1	1.4	3.8	0.1
ALL EDUCATIONAL AND GENERAL	24	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XVII

5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
70.9	69.7	88.3	37.1	86.7	85.1	97.5	66.6	63.3	55.3	76.9	16.2
2.8	4.3	8.6	1.6	3.6	6.8	26.8	1.7	7.0	8.2	19.0	2.5
76.6	74.0	90.6	39.9	93.4	91.9	99.2	76.9	75.4	62.5	83.2	24.2
								x	x	x	x
								x	x	x	x
0.8	4.5	12.2	0.5	2.0	2.5	5.6	0.4	5.4	6.7	18.6	1.1
x	x	x	x	1.2	1.3	3.5	0.8	x	x	x	x
0.8	6.1	16.9	0.5	3.5	2.9	6.8	0.4	5.4	6.8	18.9	1.1
5.7	5.7	10.4	0.9	4.7	4.7	9.3	a	14.8	16.9	44.8	16.9
0.6	1.9	5.0	0.1	1.2	2.3	7.1	0.1	0.2	0.4	1.1	a
9.5	20.4	58.7	3.8	0.4	4.0	15.0	0.1	2.6	11.5	45.0	0.2
8.8	19.7	59.3	0.9	1.3	4.6	18.8	0.1	22.5	25.1	47.6	0.9
				x	x	x	x	4.5	4.5	8.7	0.3
				x	x	x	x	1.1	1.1	1.4	0.7
x	x	x	x	0.4	1.6	5.3	0.1	8.0	8.0	12.5	3.5
x	x	x	x	0.4	2.1	6.1	a	13.6	13.6	13.6	13.5
8.8	20.9	59.3	6.9	1.7	5.3	18.8	0.1	22.5	28.5	47.6	14.5
				0.4	0.4	0.6	0.2				
x	x	x	x								
x	x	x	x	0.4	1.0	3.6	0.1	0.3	0.3	0.5	a
0.4	1.1	2.8	0.1	0.3	0.4	0.5	0.3	x	x	x	x
0.2	0.2	0.4	a	0.1	0.1	0.1	0.1	0.3	0.3	0.7	a
								x	x	x	x
0.6	0.6	0.8	0.2	0.6	0.5	1.4	a	1.0	1.1	2.0	0.5
0.8	1.5	3.7	0.3	0.8	1.3	3.8	0.1	1.4	1.6	2.1	1.1
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05% x - Only one college reporting

INCOME ANALYSIS by LOCATION of COLLEGES: Percentages

SUMMARY OF ALL INCOME		Number of Colleges Reporting	Total 24 Colleges			
			Med.	Avg.	High	Low
I	Educational and General	24	62.2	63.5	93.0	42.6
II	Auxiliary Enterprises	24	36.6	32.7	56.8	4.3
III	Student Aid	19	0.9	1.3	4.8	0.1
IV	Other Educational Operations	12	1.8	5.0	22.6	0.1
V	Intercollegiate Athletics	5	0.7	0.8	2.3	a
VI	Annuity Income	0				
	ALL INCOME	24	100.0	100.0	100.0	100.0

a - Less than .05%

EXHIBIT XVII (Continued)

5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
63.0	71.4	93.0	58.8	62.2	65.2	88.5	53.4	55.4	56.3	69.5	42.6
13.5	21.3	39.4	4.3	34.5	31.5	46.4	7.6	41.5	41.6	56.8	26.4
1.4	1.5	3.3	0.1	0.7	1.0	2.6	0.2	1.0	1.7	4.8	0.2
3.8	7.6	22.6	0.2	1.5	4.9	20.1	0.1	1.7	1.9	3.4	0.6
				0.7	1.0	2.3	a	0.6	0.6	1.1	0.1
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%

EXPENDITURE ANALYSIS by TYPE of STUDENT BODY: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	11	0.1	0.1	0.4	a
2. Chief Administrative Office					
a. President	23	4.9	5.3	9.6	3.6
b. Vice President	1	x	x	x	x
c. Dean of Administration	3	2.5	2.3	3.4	1.1
ALL CHIEF ADMINISTRATION	24	5.2	5.5	9.6	3.4
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	10	3.3	2.9	3.8	1.6
c. Dean of Faculty	12	3.5	3.1	5.6	0.7
ALL ACADEMIC ADMINISTRATION	21	3.3	3.1	5.6	0.7
4. Business and Financial					
a. Vice President	0				
b. Treasurer	5	1.3	1.4	3.2	0.1
c. Business Office	12	3.7	3.9	5.3	2.7
d. Business Manager	11	4.1	3.8	6.9	1.2
e. Comptroller or Controller	3	1.9	2.8	5.6	0.9
f. Bursar	2	1.1	1.1	1.4	0.7
g. Purchasing Agent	2	0.5	0.5	0.6	0.3
h. Assistant Treasurer	2	1.8	1.8	2.8	0.7
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	23	5.1	4.8	7.4	2.5
ALL GENERAL ADMINISTRATION	24	12.3	12.9	20.2	6.9
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	11	1.9	1.7	2.9	0.7
b. Dean of Men	5	0.9	1.2	2.6	0.4
c. Dean of Women	10	2.1	2.5	5.8	0.3
d. Dean of Administration	1	x	x	x	x
e. Student Aid Office	1	x	x	x	x
ALL STUDENT AFFAIRS ADMINISTRATION	20	2.3	2.6	5.8	0.7
2. Admissions	22	4.0	4.4	13.3	0.6
3. Registrar or Recorder	18	1.8	1.8	4.5	0.5
4. Placement Office	3	1.1	1.2	1.5	0.9
5. Student Advisors, Guidance Program and Testing Services	1	x	x	x	x
a. Student Advisors	6	0.7	0.9	2.7	0.1
b. Guidance Program	6	0.5	1.1	2.9	0.3
c. Testing Service	7	0.1	0.3	0.9	a
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	17	0.5	1.0	3.5	a
6. Student Organizations and Activities	19	1.6	1.5	3.4	0.1
7. Chapel	11	0.3	0.5	2.1	0.1
8. Health or Infirmary Service	19	1.7	1.6	4.1	a
9. Other	1	x	x	x	x
ALL STUDENT SERVICES	24	11.9	11.3	21.8	3.2

a - Less than .05%   x - Only one college reporting

EXHIBIT XVIII

11 Women's Colleges				13 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.1	0.2	0.4	0.1	0.1	0.1	0.2	a
4.6	4.7	6.1	3.6	5.7	5.9	9.6	3.7
				x	x	x	x
x	x	x	x	3.0	3.0	3.4	2.5
4.6	4.8	6.1	3.6	5.9	6.1	9.6	3.4
3.1	2.9	3.8	1.6	3.3	3.0	3.4	1.6
2.4	2.4	4.2	0.8	3.7	3.4	5.6	0.7
2.5	2.7	4.2	0.8	3.4	3.5	5.6	0.7
1.3	1.5	3.2	0.1	1.2	1.2	2.1	0.2
3.7	4.1	5.2	3.2	3.7	3.7	5.3	2.7
5.1	4.6	6.3	1.6	2.4	3.2	6.9	1.2
1.4	1.4	1.9	0.9	x	x	x	x
				1.1	1.1	1.4	0.7
				0.5	0.5	0.6	0.3
x	x	x	x	x	x	x	x
5.1	4.9	6.4	2.8	4.8	4.7	7.4	2.5
12.3	11.9	15.5	6.9	12.3	13.7	20.2	6.9
2.0	1.9	2.9	0.7	1.7	1.6	2.2	0.8
				0.9	1.2	2.6	0.4
2.3	3.3	5.8	1.7	2.0	1.6	2.5	0.3
x	x	x	x				
				x	x	x	x
2.4	2.9	5.8	0.7	2.1	2.4	4.7	0.7
4.0	5.4	13.3	2.9	3.2	3.4	7.9	0.6
1.1	1.3	1.9	0.5	2.2	2.3	4.5	0.9
				1.1	1.2	1.5	0.9
				x	x	x	x
1.1	1.2	2.7	0.1	0.4	0.4	0.5	0.2
				0.5	1.1	2.9	0.3
0.1	0.3	0.9	a	0.3	0.3	0.5	a
0.9	0.8	2.7	a	0.5	1.2	3.5	a
0.9	1.4	2.3	0.1	1.7	1.6	3.4	0.1
0.3	0.4	0.7	0.1	0.3	0.7	2.1	0.1
1.7	1.9	4.1	0.7	0.9	1.1	2.1	a
				x	x	x	x
13.0	12.8	21.8	6.5	10.6	10.1	16.5	3.2

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS by TYPE of STUDENT BODY: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	24	2.2	2.1	2.7	1.3
2. Group Insurance	19	0.9	1.0	2.2	0.1
3. Retirement Contract Premiums	18	1.4	2.0	4.9	0.2
4. Retirement Grants and Allowances	7	0.8	0.9	1.8	0.1
5. Workmen's Compensation	19	0.2	0.4	1.7	0.1
6. Grants-in-Aid and Miscellaneous	13	0.5	0.6	1.5	a
ALL STAFF BENEFITS	24	4.9	5.2	9.9	2.3
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	11	1.1	1.5	4.5	0.2
b. Public Relations and Information	21	1.5	1.6	3.5	0.2
c. Campus Information Bureau	1	x	x	x	x
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	23	2.3	2.2	6.0	0.2
2. Publications					
a. Catalogs	24	0.7	0.7	1.3	0.2
b. Others	14	0.5	0.6	1.5	0.1
ALL PUBLICATIONS	24	0.9	1.0	2.4	0.3
3. Development					
a. Vice President or other Title	6	2.2	2.8	6.5	1.0
b. Development Office	8	3.0	2.7	4.4	0.3
ALL DEVELOPMENT	11	3.0	3.5	7.0	1.0
4. Alumni Office	18	1.9	1.9	5.5	a
ALL PUBLIC SERVICES AND INFORMATION	24	6.1	6.1	12.4	0.5
E. General Institutional					
1. Telephone and Telegraph	23	1.7	1.5	3.1	a
2. Post Office	14	0.5	0.6	1.2	0.1
3. Office Services	15	0.8	1.1	4.2	0.1
4. Entertainment of College Guests	8	0.3	0.3	0.6	a
5. Staff Recruitment Travel	9	0.1	0.2	0.4	a
6. Audit (External)	22	0.4	0.3	0.7	0.1
7. Legal and Other Professional Fees (External)	8	0.2	0.2	0.7	a
8. Insurance Premiums	24	0.4	0.5	1.6	0.1
9. Commencement	24	0.5	0.4	1.7	0.1
10. Concerts and Lectures	15	0.5	0.4	0.9	a
11. Convocations	4	0.1	0.1	0.1	a
12. Investment Counsel and Custody Fees (External)	6	0.2	0.4	0.9	a
13. Bad Debts	17	0.4	0.4	1.2	a
14. Interest on Current Funds Borrowed	8	0.3	0.3	0.9	a
15. Membership Fees	24	0.2	0.2	0.9	a
16. Publication Subsidies	1	x	x	x	x
17. Other	14	0.8	0.9	2.3	0.1
ALL GENERAL INSTITUTIONAL	24	5.2	5.5	9.8	2.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XVIII (Continued)

11 Women's Colleges				13 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.1	2.1	2.7	1.3	2.3	2.1	2.7	1.4
0.8	0.9	2.2	0.1	1.1	1.1	2.2	0.2
1.7	2.1	4.9	0.8	1.2	1.9	4.6	0.2
0.8	1.0	1.8	0.5	0.8	0.7	1.3	0.1
0.5	0.6	1.7	0.1	0.2	0.2	0.4	0.1
0.2	0.4	1.2	a	0.5	0.7	1.5	0.1
5.3	5.8	9.9	2.9	4.5	4.7	8.9	2.3
1.1	1.2	1.6	0.8	1.1	1.5	4.5	0.2
1.7	1.6	2.5	0.3	1.4	1.6	3.5	0.2
				x	x	x	x
1.9	1.8	2.5	0.5	2.6	2.5	6.0	0.2
0.7	0.6	1.0	0.2	0.6	0.7	1.3	0.2
0.8	0.8	1.5	0.1	0.3	0.5	0.9	0.1
0.9	1.1	2.4	0.5	0.9	1.0	1.8	0.3
3.6	3.7	6.5	1.1	1.8	1.8	2.6	1.0
3.0	2.5	3.4	0.3	3.3	3.1	4.4	1.6
3.0	3.4	6.5	1.4	3.4	3.7	7.0	1.0
2.0	2.2	5.5	a	0.9	1.5	3.8	0.1
7.7	7.0	12.4	1.7	4.9	5.4	11.6	0.5
1.9	1.9	3.1	a	0.8	1.2	2.7	0.2
0.6	0.6	1.2	0.1	0.5	0.6	1.0	0.3
0.8	0.9	2.6	0.1	1.0	1.5	4.2	0.3
0.3	0.4	0.6	0.3	0.2	0.2	0.3	a
0.1	0.2	0.4	a	0.2	0.3	0.4	0.1
0.4	0.4	0.7	0.1	0.3	0.3	0.5	0.1
0.2	0.3	0.7	a	0.2	0.2	0.3	a
0.5	0.5	1.4	0.1	0.3	0.5	1.6	0.1
0.5	0.5	1.7	0.2	0.4	0.4	1.6	0.1
0.5	0.4	0.7	a	0.4	0.4	0.9	0.1
				0.1	0.1	0.1	a
0.2	0.2	0.2	0.1	0.8	0.6	0.9	a
0.3	0.4	1.1	a	0.5	0.6	1.2	0.3
0.3	0.3	0.4	0.1	0.3	0.3	0.9	a
0.1	0.2	0.4	0.1	0.2	0.3	0.9	a
				x	x	x	x
0.4	0.5	1.0	0.1	0.9	1.2	2.3	0.1
5.4	5.9	9.8	4.1	5.2	5.1	8.9	2.0

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS by TYPE of STUDENT BODY: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	24	34.3	35.1	54.0	21.0
b. Clerical and Supporting Services Salaries	12	0.5	0.7	1.9	0.1
c. Student Wages	13	0.3	0.6	2.0	a
d. Supplies and Expense	24	2.3	2.6	7.2	0.5
e. Equipment - Instruction (newly acquired)	19	0.8	1.0	3.2	a
f. Foundation and Other Grants for Retirement	1	x	x	x	x
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	24	39.6	39.2	59.2	23.5
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	24	2.5	2.4	3.6	1.1
2. Supplies and Expenses	24	0.2	0.3	1.1	a
3. Books	23	0.7	0.8	2.5	0.1
4. Microfilms	10	a	0.1	0.2	a
5. Periodicals	24	0.2	0.2	0.5	0.1
6. Binding	21	0.1	0.1	0.5	a
ALL LIBRARIES	24	3.7	3.7	6.0	1.6
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	23	1.2	1.4	3.6	0.3
2. Operation of Buildings	24	3.1	3.5	9.4	0.6
3. Maintenance and Repairs of Buildings and Rent	24	* 3.8	* 5.4	*20.6	1.1
4. Heat, Light, Power, Water and Sewer	24	2.5	2.9	6.8	1.0
5. Grounds, Roads and Walks	18	0.9	1.0	3.3	0.1
6. Police and Watchmen	15	0.6	0.8	2.0	0.2
7. Fire and Boiler Insurance	24	0.4	0.5	1.6	0.1
8. Fire Protection and Safety Provided by College	5	0.1	0.2	0.4	a
9. Fire Protection and Safety Provided by Community	1	x	x	x	x
10. General Trucking	17	0.5	0.6	1.6	a
11. Interest and Assessments	8	2.7	2.8	6.1	0.4
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	24	*15.9	*16.3	*28.7	8.3
ALL EDUCATIONAL AND GENERAL	24	100.0	100.0	100.0	100.0

a - Less than .05% x - Only one college reporting * - Includes rent

EXHIBIT XVIII (Continued)

11 Women's Colleges				13 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
32.4	31.8	38.2	21.0	37.0	37.9	54.0	28.0
0.6	0.8	1.9	0.1	0.4	0.5	0.9	0.3
0.3	0.3	0.5	a	0.7	0.8	2.0	0.3
2.3	2.7	6.2	1.3	2.3	2.6	7.2	0.5
0.7	0.7	1.8	0.2	1.1	1.2	3.2	a
				x	x	x	x
35.0	35.7	43.2	23.5	41.6	42.2	59.2	31.0
2.1	2.2	3.4	1.2	2.5	2.5	3.6	1.1
0.2	0.3	1.1	a	0.2	0.2	1.0	a
0.4	0.5	0.9	0.1	1.0	1.1	2.5	0.2
a	a	0.1	a	0.1	0.1	0.2	a
0.1	0.1	0.2	0.1	0.2	0.2	0.5	0.1
0.1	0.1	0.2	a	0.1	0.1	0.5	a
3.3	3.1	4.2	1.6	3.8	4.2	6.0	2.6
0.9	1.0	1.8	0.4	1.5	1.7	3.6	0.3
3.0	3.6	9.4	0.6	3.1	3.4	6.5	1.1
* 4.3	* 7.0	*20.6	2.4	3.1	4.1	10.0	1.1
2.4	2.6	6.0	1.2	2.7	3.2	6.8	1.0
0.7	1.0	3.3	0.1	1.3	1.0	1.5	0.4
0.8	0.9	2.0	0.2	0.4	0.5	0.9	0.2
0.3	0.4	0.9	0.1	0.4	0.6	1.6	0.1
0.1	0.1	0.1	a	0.3	0.3	0.4	0.1
x	x	x	x				
0.4	0.6	1.2	a	0.5	0.6	1.6	0.1
2.7	2.1	3.1	0.4	2.7	3.2	6.1	0.9
*17.3	*17.6	*28.7	9.4	15.0	15.2	22.3	8.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05% x - Only one college reporting * - Includes rent

EXPENDITURE ANALYSIS by TYPE of STUDENT BODY: Percentages

SUMMARY OF ALL EXPENDITURES		Number of Colleges Reporting	Med.	Total 24 Colleges Avg.	High	Low
I	Educational & General	24	65.2	68.0	89.6	53.8
II	Auxiliary Enterprises	24	31.0	27.5	40.5	4.7
III	Student Aid	24	2.1	2.9	16.7	0.3
IV	Other Educational Operations	8	1.2	3.6	12.1	0.6
V	Intercollegiate Athletics	7	1.2	1.7	3.5	0.6
VI	Annuity Payments (net)	2	0.2	0.2	0.4	a
	ALL EXPENDITURES	24	100.0	100.0	100.0	100.0

a - Less than .05%

11 Women's Colleges Med.	Avg.	High	Low	13 Coed Colleges Med.	Avg.	High	Low
60.5	62.6	78.9	53.8	70.6	72.5	89.6	56.4
35.1	33.7	40.5	19.9	24.6	22.2	38.6	4.7
2.5	3.6	16.7	0.8	1.4	2.3	5.7	0.3
x	x	x	x	1.5	3.9	12.1	0.6
				1.2	1.7	3.5	0.6
x	x	x	x	x	x	x	x
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

x - Only one college reporting

EXPENDITURE ANALYSIS by SIZE of ENROLLMENT: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	11	0.1	0.1	0.4	a
2. Chief Administrative Office					
a. President	23	4.9	5.3	9.6	3.6
b. Vice President	1	x	x	x	x
c. Dean of Administration	3	2.5	2.3	3.4	1.1
ALL CHIEF ADMINISTRATION	24	5.2	5.5	9.6	3.4
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	10	3.3	2.9	3.8	1.6
c. Dean of Faculty	12	3.5	3.1	5.6	0.7
ALL ACADEMIC ADMINISTRATION	21	3.3	3.1	5.6	0.7
4. Business and Financial					
a. Vice President	0				
b. Treasurer	5	1.3	1.4	3.2	0.1
c. Business Office	12	3.7	3.9	5.3	2.7
d. Business Manager	11	4.1	3.8	6.9	1.2
e. Comptroller or Controller	3	1.9	2.8	5.6	0.9
f. Bursar	2	1.1	1.1	1.4	0.7
g. Purchasing Agent	2	0.5	0.5	0.6	0.3
h. Assistant Treasurer	2	1.8	1.8	2.8	0.7
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	23	5.1	4.8	7.4	2.5
ALL GENERAL ADMINISTRATION	24	12.3	12.9	20.2	6.9
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	11	1.9	1.7	2.9	0.7
b. Dean of Men	5	0.9	1.2	2.6	0.4
c. Dean of Women	10	2.1	2.5	5.8	0.3
d. Dean of Administration	1	x	x	x	x
e. Student Aid Office	1	x	x	x	x
ALL STUDENT AFFAIRS ADMINISTRATION	20	2.3	2.6	5.8	0.7
2. Admissions	22	4.0	4.4	13.3	0.6
3. Registrar or Recorder	18	1.8	1.8	4.5	0.5
4. Placement Office	3	1.1	1.2	1.5	0.9
5. Student Advisors, Guidance Program and Testing Services	1	x	x	x	x
a. Student Advisors	6	0.7	0.9	2.7	0.1
b. Guidance Program	6	0.5	1.1	2.9	0.3
c. Testing Service	7	0.1	0.3	0.9	a
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	17	0.5	1.0	3.5	a
6. Student Organizations and Activities	19	1.6	1.5	3.4	0.1
7. Chapel	11	0.3	0.5	2.1	0.1
8. Health or Infirmary Service	19	1.7	1.6	4.1	a
9. Other	1	x	x	x	x
ALL STUDENT SERVICES	24	11.9	11.3	21.8	3.2

a - Less than .05%   x - Only one college reporting

EXHIBIT XIX

10 Colleges Under 351				7 Colleges 351-449				3 Colleges 450-549				4 Colleges 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.1	0.2	0.4	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	a	x	x	x	x
5.5	5.7	9.6	4.0	5.0	5.8	9.4	4.3	4.3	4.3	4.9	3.6	4.2	4.1	4.3	3.7
												x	x	x	x
x	x	x	x					x	x	x	x	x	x	x	x
5.7	5.8	9.6	4.0	5.0	5.8	9.4	4.3	3.6	4.0	4.9	3.4	5.3	5.3	6.7	4.1
x	x	x	x	3.1	2.9	3.8	1.6	3.4	3.4	3.4	3.3	3.3	3.3	3.3	3.3
3.8	3.2	5.6	0.7	3.5	3.8	5.4	2.5	x	x	x	x	x	x	x	x
3.2	3.0	5.6	0.7	3.4	3.7	5.4	2.5	3.3	3.0	3.4	2.2	3.3	2.5	3.3	0.9
1.3	1.6	3.2	0.2	x	x	x	x					x	x	x	x
3.2	3.8	5.3	2.7	3.7	4.1	5.2	3.4	3.9	3.9	4.0	3.7	3.7	3.7	4.3	3.1
4.3	4.2	6.9	1.6	4.6	4.5	6.3	2.3					1.6	1.6	1.9	1.2
1.4	1.4	1.9	0.9	x	x	x	x								
												1.1	1.1	1.4	0.7
												0.5	0.5	0.6	0.3
x	x	x	x									x	x	x	x
5.3	5.0	6.9	2.8	5.2	5.1	6.3	3.4	3.9	3.9	4.0	3.7	3.2	4.1	7.4	2.5
12.7	13.3	19.0	6.9	14.7	14.7	20.2	10.3	9.8	9.7	12.3	6.9	9.8	11.3	17.4	8.3
0.8	1.0	1.4	0.7	2.3	2.4	2.9	2.0	x	x	x	x	1.5	1.4	1.9	0.9
0.9	1.2	2.6	0.4												
2.1	2.2	5.0	0.3	x	x	x	x	x	x	x	x				
x	x	x	x												
												x	x	x	x
3.0	2.9	5.0	0.7	2.5	3.1	5.8	2.0	1.9	1.9	2.0	1.7	1.9	1.6	1.9	0.9
3.3	4.0	13.3	0.5	4.9	5.9	10.3	4.0	3.2	3.4	4.1	2.8	3.3	3.2	4.6	1.8
1.5	1.6	2.6	0.9	1.9	2.0	4.2	0.5	1.0	1.0	1.2	0.7	1.2	2.2	4.5	0.9
				1.3	1.3	1.5	1.1					x	x	x	x
												x	x	x	x
1.1	1.1	1.2	0.9	0.2	0.2	0.2	0.1	x	x	x	x	x	x	x	x
1.1	1.1	1.9	0.3	x	x	x	x	x	x	x	x	x	x	x	x
0.1	0.2	0.5	a	0.5	0.5	0.9	0.1					0.4	0.4	0.5	0.3
0.3	0.7	2.4	a	0.5	1.1	3.1	0.1	1.6	1.6	2.7	0.4	0.8	1.3	3.5	0.3
1.6	1.5	3.4	0.1	0.9	1.2	2.3	0.1	2.3	1.9	3.1	0.4	1.7	1.5	1.9	1.0
0.4	0.7	2.1	0.1	0.3	0.4	0.7	0.1	x	x	x	x	x	x	x	x
1.7	1.8	4.1	0.5	1.6	1.6	3.3	a	1.6	1.6	2.1	1.0	0.4	0.9	2.0	0.3
x	x	x	x												
9.5	10.1	21.3	5.0	13.5	13.7	21.8	6.8	12.5	9.4	12.6	3.2	9.3	9.5	11.5	8.0

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS by SIZE of ENROLLMENT: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	24	2.2	2.1	2.7	1.3
2. Group Insurance	19	0.9	1.0	2.2	0.1
3. Retirement Contract Premiums	18	1.4	2.0	4.9	0.2
4. Retirement Grants and Allowances	7	0.8	0.9	1.8	0.1
5. Workmen's Compensation	19	0.2	0.4	1.7	0.1
6. Grants-in-Aid and Miscellaneous	13	0.5	0.6	1.5	a
ALL STAFF BENEFITS	24	4.9	5.2	9.9	2.3
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	11	1.1	1.5	4.5	0.2
b. Public Relations and Information	21	1.5	1.6	3.5	0.2
c. Campus Information Bureau	1	x	x	x	x
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	23	2.3	2.2	6.0	0.2
2. Publications					
a. Catalogs	24	0.7	0.7	1.3	0.2
b. Others	14	0.5	0.6	1.5	0.1
ALL PUBLICATIONS	24	0.9	1.0	2.4	0.3
3. Development					
a. Vice President or other Title	6	2.2	2.8	6.5	1.0
b. Development Office	8	3.0	2.7	4.4	0.3
ALL DEVELOPMENT	11	3.0	3.5	7.0	1.0
4. Alumni Office	18	1.9	1.9	5.5	a
ALL PUBLIC SERVICES AND INFORMATION	24	6.1	6.1	12.4	0.5
E. General Institutional					
1. Telephone and Telegraph	23	1.7	1.5	3.1	a
2. Post Office	14	0.5	0.6	1.2	0.1
3. Office Services	15	0.8	1.1	4.2	0.1
4. Entertainment of College Guests	8	0.3	0.3	0.6	a
5. Staff Recruitment Travel	9	0.1	0.2	0.4	a
6. Audit (External)	22	0.4	0.3	0.7	0.1
7. Legal and Other Professional Fees *External)	8	0.2	0.2	0.7	a
8. Insurance Premiums	24	0.4	0.5	1.6	0.1
9. Commencement	24	0.5	0.4	1.7	0.1
10. Concerts and Lectures	15	0.5	0.4	0.9	a
11. Convocations	4	0.1	0.1	0.1	a
12. Investment Counsel and Custody Fees (External)	6	0.2	0.4	0.9	a
13. Bad Debts	17	0.4	0.4	1.2	a
14. Interest on Current Funds Borrowed	8	0.3	0.3	0.9	a
15. Membership Fees	24	0.2	0.2	0.9	a
16. Publication Subsidies	1	x	x	x	x
17. Other	14	0.8	0.9	2.3	0.1
ALL GENERAL INSTITUTIONAL	24	5.2	5.5	9.8	2.0

a - Less than .05%　　x - Only one college reporting

EXHIBIT XIX (Continued)

10 Colleges Under 351				7 Colleges 351-449				3 Colleges 450-549				4 Colleges 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.0	2.1	2.7	1.3	2.2	2.2	2.7	1.8	2.3	2.1	2.6	1.5	2.2	2.1	2.3	1.8
0.7	1.1	2.2	0.1	0.8	0.7	1.1	0.2	x	x	x	x	1.0	1.0	1.8	0.2
2.5	2.7	4.9	1.0	1.1	1.1	1.9	0.2	3.5	3.5	4.6	2.3	0.9	0.9	1.0	0.7
1.6	1.6	1.8	1.3	0.5	0.5	0.8	0.1	x	x	x	x	0.8	0.8	1.2	0.3
0.8	0.9	1.7	0.2	0.2	0.3	0.7	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.3	0.1
0.3	0.4	1.3	a	0.8	0.8	1.2	0.3	1.1	1.1	1.5	0.7	0.5	0.5	0.8	0.1
4.9	5.7	9.9	2.6	4.5	4.6	6.6	2.9	6.6	5.9	8.9	2.3	4.4	4.4	5.6	3.3
1.1	1.6	2.8	0.8	3.1	3.1	4.5	1.6	0.7	0.7	1.1	0.2	1.1	1.0	1.3	0.5
1.9	1.8	3.5	0.2	1.6	1.6	2.6	0.3	1.7	1.7	2.0	1.4	1.2	1.4	2.3	0.8
x	x	x	x												
2.5	2.1	4.0	0.2	2.3	2.5	6.0	0.5	2.0	1.6	2.5	0.2	2.0	2.1	3.6	0.8
0.7	0.7	1.3	0.2	0.9	0.8	1.1	0.2	0.6	0.5	0.6	0.2	0.5	0.7	1.3	0.4
0.7	0.7	1.3	0.3	0.6	0.7	1.5	0.1	x	x	x	x	0.4	0.5	0.9	0.2
1.1	1.1	1.8	0.5	1.0	1.2	2.4	0.6	0.6	0.5	0.6	0.3	1.1	1.2	1.3	0.7
3.8	3.8	6.5	1.1	3.1	3.1	3.6	2.6					1.4	1.4	1.8	1.0
1.6	1.6	2.9	0.3	3.2	3.5	4.4	3.0					x	x	x	x
2.3	3.1	6.5	1.4	3.4	4.0	7.0	3.0					3.1	3.1	5.1	1.0
2.9	3.1	5.5	0.4	1.0	1.1	2.0	a	1.8	1.8	3.0	0.5	0.4	0.4	0.7	0.1
5.6	6.4	12.4	0.9	8.1	7.7	11.6	2.6	3.6	3.2	5.6	0.5	4.5	4.9	8.1	2.4
1.7	1.5	2.6	0.6	2.3	2.1	3.1	0.4	0.2	0.6	1.7	a	0.7	1.2	2.7	0.5
0.5	0.5	1.2	0.1	0.5	0.5	0.8	0.1					0.7	0.7	1.0	0.4
0.8	1.4	4.2	0.3	0.9	0.9	1.9	0.1	0.6	0.6	0.7	0.4	x	x	x	x
x	x	x	x	0.3	0.3	0.6	a	x	x	x	x	0.3	0.3	0.4	0.2
0.2	0.2	0.4	0.1	0.1	0.1	0.2	a	x	x	x	x	x	x	x	x
0.4	0.3	0.7	0.1	0.5	0.4	0.7	0.1	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.1
a	a	0.1	a	0.4	0.5	0.7	0.3					x	x	x	x
0.4	0.6	1.6	0.2	0.2	0.3	0.7	0.1	0.6	0.7	1.4	0.2	0.4	0.4	0.9	0.1
0.4	0.5	1.7	0.2	0.5	0.4	0.7	0.1	0.3	0.3	0.5	0.1	0.5	0.4	0.5	0.2
0.4	0.4	0.7	a	0.4	0.4	0.5	0.2	0.5	0.4	0.5	0.3	0.5	0.5	0.9	0.1
x	x	x	x	x	x	x	x					0.1	0.1	0.1	a
0.5	0.5	0.9	0.1	0.5	0.5	0.8	0.2	x	x	x	x	x	x	x	x
0.3	0.3	1.1	a	0.4	0.4	0.7	0.1	0.8	0.8	1.2	0.3	0.7	0.7	0.7	0.6
0.4	0.3	0.4	a	0.3	0.4	0.9	0.1					x	x	x	x
0.2	0.2	0.4	0.1	0.1	0.2	0.4	0.1	0.2	0.4	0.9	0.1	0.3	0.3	0.5	a
x	x	x	x												
0.6	0.9	2.2	0.1	0.6	0.6	1.0	0.2	0.6	0.6	0.7	0.4	0.9	1.2	2.3	0.3
5.3	5.6	8.9	3.1	6.5	6.3	9.8	2.0	4.1	4.1	5.9	2.4	5.2	5.1	6.7	3.4

a - Less than .05%　　　x - Only one college reporting

EXPENDITURE ANALYSIS by SIZE of ENROLLMENT: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	24	34.3	35.1	54.0	21.0
b. Clerical and Supporting Services Salaries	12	0.5	0.7	1.9	0.1
c. Student Wages	13	0.3	0.6	2.0	a
d. Supplies and Expense	24	2.3	2.6	7.2	0.5
e. Equipment - Instruction (newly acquired)	19	0.8	1.0	3.2	a
f. Foundation and Other Grants for Retirement	1	x	x	x	x
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	24	39.6	39.2	59.2	23.5
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	24	2.5	2.4	3.6	1.1
2. Supplies and Expenses	24	0.2	0.3	1.1	a
3. Books	23	0.7	0.8	2.5	0.1
4. Microfilms	10	a	0.1	0.2	a
5. Periodicals	24	0.2	0.2	0.5	0.1
6. Binding	21	0.1	0.1	0.5	a
ALL LIBRARIES	24	3.7	3.7	6.0	1.6
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	23	1.2	1.4	3.6	0.3
2. Operation of Buildings	24	3.1	3.5	9.4	0.6
3. Maintenance and Repairs of Buildings and Rent	24	* 3.8	* 5.4	*20.6	1.1
4. Heat, Light, Power, Water and Sewer	24	2.5	2.9	6.8	1.0
5. Grounds, Roads and Walks	18	0.9	1.0	3.3	0.1
6. Police and Watchmen	15	0.6	0.8	2.0	0.2
7. Fire and Boiler Insurance	24	0.4	0.5	1.6	0.1
8. Fire Protection and Safety Provided by College	5	0.1	0.2	0.4	a
9. Fire Protection and Safety Provided by Community	1	x	x	x	x
10. General Trucking	17	0.5	0.6	1.6	a
11. Interest and Assessments	8	2.7	2.8	6.1	0.4
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	24	*15.9	*16.3	*28.7	8.3
ALL EDUCATIONAL AND GENERAL	24	100	100	100	100

a - Less than .05%   x - Only one college reporting   * - Includes rent

EXHIBIT XIX (Continued)

10 Colleges Under 351				7 Colleges 351-449				3 Colleges 450-549				4 Colleges 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
34.5	34.5	42.2	28.6	30.4	31.2	38.2	21.0	34.5	39.2	54.0	29.1	41.3	40.4	45.7	33.5
1.1	1.1	1.9	0.2	0.3	0.3	0.6	0.1	0.3	0.3	0.4	0.1	0.5	0.5	0.6	0.3
0.6	0.8	2.0	0.3	0.3	0.4	1.0	a	x	x	x	x	x	x	x	x
1.8	2.2	6.2	0.5	2.6	2.5	3.5	1.8	3.4	3.2	4.1	2.1	2.8	3.6	7.2	1.4
0.7	1.0	2.4	a	0.2	0.5	1.5	0.2	0.8	0.9	1.1	0.7	2.0	2.1	3.2	1.1
x	x	x	x												
39.3	38.4	44.6	30.9	34.8	34.7	43.2	23.5	38.8	43.5	59.2	32.6	45.2	46.0	52.5	41.2
2.6	2.6	3.3	1.4	1.8	2.0	3.4	1.2	2.1	2.5	3.4	1.9	2.6	2.5	3.6	1.1
0.2	0.2	0.4	0.1	0.2	0.3	1.1	a	0.1	0.1	0.2	a	0.3	0.4	1.0	0.1
0.5	0.6	1.2	0.2	0.4	0.5	1.0	0.1	0.7	0.8	0.9	0.7	1.8	1.9	2.5	1.6
0.1	0.1	0.1	a	a	a	a	a					0.1	0.1	0.2	a
0.2	0.2	0.3	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.1
0.1	0.1	0.2	a	0.1	a	0.2	a	0.1	0.1	0.1	0.1	0.1	0.2	0.5	a
3.5	3.6	5.0	1.8	3.5	3.0	4.1	1.6	3.4	3.6	4.4	3.1	5.6	5.2	6.0	3.8
1.3	1.6	3.6	0.5	1.4	1.2	1.7	0.4	0.9	0.9	1.2	0.6	1.0	1.3	2.7	0.3
2.7	2.6	4.6	0.6	3.0	4.4	9.4	2.4	4.9	4.6	6.5	2.3	2.5	3.1	6.3	1.1
*4.7	*6.2	*20.6	1.1	3.0	4.1	12.3	1.1	9.0	8.5	10.0	6.6	3.1	3.6	6.0	2.3
3.2	3.6	6.8	1.6	2.1	2.7	6.0	1.2	2.6	2.5	2.8	2.1	2.3	2.1	2.7	1.0
1.1	1.0	2.3	0.1	0.7	1.2	3.3	0.1	0.4	0.4	0.5	0.3	1.4	1.4	1.4	1.3
0.6	0.8	2.0	0.2	0.6	0.8	1.5	0.2	x	x	x	x	x	x	x	x
0.6	0.7	1.6	0.1	0.3	0.4	0.9	0.1	0.7	0.6	1.1	0.1	0.2	0.2	0.3	0.1
0.1	0.1	0.1	a	x	x	x	x					x	x	x	x
x	x	x	x												
0.6	0.7	1.6	0.1	0.4	0.5	1.1	a	x	x	x	x	0.8	0.8	1.0	0.5
0.8	0.8	1.2	0.4	x	x	x	x	4.4	4.4	6.1	2.7	2.7	2.1	4.9	0.9
*17.1	*16.8	*28.7	9.4	13.1	15.4	26.8	8.3	21.1	20.4	21.5	18.7	13.4	13.6	18.1	9.5
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

a - Less than .05% x - Only one college reporting * - Includes rent

EXPENDITURE ANALYSIS by SIZE of ENROLLMENT: Percentages

SUMMARY OF ALL EXPENDITURES	Number of Colleges Reporting	Med.	Total 24 Colleges Avg.	High	Low
I Educational and General	24	65.2	68.0	89.6	53.8
II Auxiliary Enterprises	24	31.0	27.5	40.5	4.7
III Student Aid	24	2.1	2.9	16.7	0.3
IV Other Educational Operations	8	1.2	3.6	12.1	0.6
V Intercollegiate Athletics	7	1.2	1.7	3.5	0.6
VI Annuity Payments (net)	2	0.2	0.2	0.4	a
ALL EXPENDITURES	24	100	100	100	100

a - Less than .05%

EXHIBIT XIX (Continued)

10 Colleges Under 351				7 Colleges 351-449				3 Colleges 450-549				4 Colleges 550-up			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
64.5	63.6	70.6	56.4	63.0	67.3	81.5	53.8	66.6	71.0	89.6	56.7	81.0	77.7	87.0	61.9
33.0	33.2	40.5	24.6	28.7	26.7	39.4	11.7	29.4	23.7	36.9	4.7	13.7	17.5	33.9	8.5
2.5	2.5	5.0	1.1	1.6	4.1	16.7	0.8	4.0	4.0	5.1	2.9	0.7	0.7	1.2	0.3
				6.5	6.5	12.1	0.8	0.6	0.6	0.6	0.6	1.8	3.6	10.1	0.6
1.3	1.7	3.5	0.6					x	x	x	x	1.1	1.1	1.2	0.9
				x	x	x	x					x	x	x	x
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 10 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	4	0.1	0.2	0.4	0.1
2. Chief Administrative Office					
a. President	10	5.5	5.7	9.6	4.0
b. Vice President	0				
c. Dean of Administration	1	x	x	x	x
ALL CHIEF ADMINISTRATION	10	5.7	5.8	9.6	4.0
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	1	x	x	x	x
c. Dean of Faculty	7	3.8	3.2	5.6	0.7
ALL ACADEMIC ADMINISTRATION	8	3.2	3.0	5.6	0.7
4. Business and Financial					
a. Vice President	0				
b. Treasurer	3	1.3	1.6	3.2	0.2
c. Business Office	5	3.2	3.8	5.3	2.7
d. Business Manager	5	4.3	4.2	6.9	1.6
e. Comptroller or Controller	2	1.4	1.4	1.9	0.9
f. Bursar	0				
g. Purchasing Agent	0				
h. Assistant Treasurer	1	x	x	x	x
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	10	5.3	5.0	6.9	2.8
ALL GENERAL ADMINISTRATION	10	12.7	13.3	19.0	6.9
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	3	0.8	1.0	1.4	0.7
b. Dean of Men	5	0.9	1.2	2.6	0.4
c. Dean of Women	8	2.1	2.2	5.0	0.3
d. Dean of Administration	1	x	x	x	x
e. Student Aid Office	0				
ALL STUDENT AFFAIRS ADMINISTRATION	10	3.0	2.9	5.0	0.7
2. Admissions	8	3.3	4.0	13.3	0.6
3. Registrar or Recorder	6	1.5	1.6	2.6	0.9
4. Placement Office	0				
5. Student Advisors, Guidance Program and Testing Services					
a. Student Advisors	2	1.1	1.1	1.2	0.9
b. Guidance Program	2	1.1	1.1	1.9	0.3
c. Testing Service	4	0.1	0.2	0.5	a
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	7	0.3	0.7	2.4	a
6. Student Organizations and Activities	7	1.6	1.5	3.4	0.1
7. Chapel	4	0.4	0.7	2.1	0.1
8. Health or Infirmary Service	7	1.7	1.8	4.1	0.5
9. Other	1	x	x	x	x
ALL STUDENT SERVICES	10	9.5	10.1	21.3	5.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XX

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.1	0.2	0.4	0.1	x	x	x	x
4.5	4.6	5.3	4.0	5.9	6.7	9.6	5.6
x	x	x	x				
4.5	4.8	6.1	4.0	5.9	6.7	9.6	5.6
x	x	x	x				
2.5	2.5	4.2	0.8	3.8	3.5	5.6	0.7
1.6	2.2	4.2	0.8	3.8	3.5	5.6	0.7
2.3	2.3	3.2	1.3	x	x	x	x
4.1	4.1	4.9	3.2	2.9	3.6	5.3	2.7
3.8	3.8	5.9	1.6	4.3	4.5	6.9	2.4
1.4	1.4	1.9	0.9				
x	x	x	x				
5.7	5.1	6.4	2.8	5.3	4.9	6.9	2.9
10.9	11.4	15.5	6.9	16.0	15.2	19.0	10.7
1.1	1.1	1.4	0.7	x	x	x	x
				0.9	1.2	2.6	0.4
2.3	3.0	5.0	1.8	2.0	1.6	2.5	0.3
x	x	x	x				
2.3	2.8	5.0	0.7	3.4	3.0	4.7	0.7
3.5	5.3	13.3	2.9	1.0	1.8	3.8	0.6
0.9	1.0	1.1	0.9	2.3	2.2	2.6	1.8
1.1	1.1	1.2	0.9				
				1.1	1.1	1.9	0.3
x	x	x	x	0.1	0.2	0.5	a
0.9	0.7	1.2	a	0.2	0.7	2.4	a
0.6	1.0	2.3	0.1	1.8	1.9	3.4	0.8
0.1	0.3	0.6	0.1	x	x	x	x
1.7	2.1	4.1	0.7	0.9	0.9	1.3	0.5
				x	x	x	x
11.3	12.0	21.3	6.5	6.3	8.3	12.9	5.0

a - Less than .05%　　x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 10 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	10	2.0	2.1	2.7	1.3
2. Group Insurance	7	0.7	1.1	2.2	0.1
3. Retirement Contract Premiums	7	2.5	2.7	4.9	1.0
4. Retirement Grants and Allowances	2	1.6	1.6	1.8	1.3
5. Workmen's Compensation	5	0.8	0.9	1.7	0.2
6. Grants-in-Aid and Miscellaneous	6	0.3	0.4	1.3	a
ALL STAFF BENEFITS	10	4.9	5.7	9.9	2.6
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	3	1.1	1.6	2.8	0.8
b. Public Relations and Information	8	1.9	1.8	3.5	0.2
c. Campus Information Bureau	1	x	x	x	x
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	9	2.5	2.1	4.0	0.2
2. Publications					
a. Catalogs	10	0.7	0.7	1.3	0.2
b. Others	6	0.7	0.7	1.3	0.3
ALL PUBLICATIONS	10	1.1	1.1	1.8	0.5
3. Development					
a. Vice President or other Title	2	3.8	3.8	6.5	1.1
b. Development Office	3	1.6	1.6	2.9	0.3
ALL DEVELOPMENT	4	2.3	3.1	6.5	1.4
4. Alumni Office	7	2.9	3.1	5.5	0.4
ALL PUBLIC SERVICES AND INFORMATION	10	5.6	6.4	12.4	0.9
E. General Institutional					
1. Telephone and Telegraph	9	1.7	1.5	2.6	0.6
2. Post Office	6	0.5	0.5	1.2	0.1
3. Office Services	7	0.8	1.4	4.2	0.3
4. Entertainment of College Guests	1	x	x	x	x
5. Staff Recruitment Travel	4	0.2	0.2	0.4	0.1
6. Audit (External)	9	0.4	0.3	0.7	0.1
7. Legal and Other Professional Fees (External)	4	a	a	0.1	a
8. Insurance Premiums	10	0.4	0.6	1.6	0.2
9. Commencement	10	0.4	0.5	1.7	0.2
10. Concerts and Lectures	5	0.4	0.4	0.7	a
11. Convocations	1	x	x	x	x
12. Investment Counsel and Custody Fees (External)	2	0.5	0.5	0.9	0.1
13. Bad Debts	7	0.3	0.3	1.1	a
14. Interest on Current Funds Borrowed	3	0.4	0.3	0.4	a
15. Membership Fees	10	0.2	0.2	0.4	0.1
16. Publication Subsidies	1	x	x	x	x
17. Other	6	0.6	0.9	2.2	0.1
ALL GENERAL INSTITUTIONAL	10	5.3	5.6	8.9	3.1

a - Less than .05%   x - Only one college reporting

EXHIBIT XX (Continued)

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.0	2.1	2.7	1.3	2.0	2.0	2.4	1.4
0.5	0.8	2.2	0.1	1.2	1.4	2.2	0.7
2.9	3.0	4.9	1.2	2.5	2.5	3.9	1.0
x	x	x	x	x	x	x	x
1.0	1.1	1.7	0.7	x	x	x	x
0.1	0.1	0.1	a	0.5	0.6	1.3	0.1
5.8	6.4	9.9	3.1	4.6	5.1	8.5	2.6
x	x	x	x	2.0	2.0	2.8	1.1
2.2	1.9	2.5	0.8	1.5	1.7	3.5	0.2
				x	x	x	x
1.8	1.7	2.5	0.8	3.3	2.7	4.0	0.2
0.5	0.6	0.9	0.2	0.7	0.8	1.3	0.4
1.0	0.9	1.3	0.5	0.3	0.5	0.9	0.3
1.2	1.1	1.5	0.5	0.9	1.1	1.8	0.7
3.8	3.8	6.5	1.1				
1.6	1.6	2.9	0.3	x	x	x	x
2.9	3.6	6.5	1.4	x	x	x	x
3.2	3.7	5.5	2.9	2.7	2.3	3.8	0.4
9.5	7.9	12.4	1.7	4.5	4.9	10.2	0.9
1.9	1.7	2.6	0.6	1.1	1.2	1.8	0.8
0.5	0.6	1.2	0.1	0.4	0.4	0.5	0.3
0.8	1.2	2.6	0.5	1.0	1.8	4.2	0.3
				x	x	x	x
0.3	0.3	0.4	0.1	0.2	0.2	0.3	0.1
0.4	0.4	0.7	0.1	0.4	0.3	0.5	0.1
a	a	0.1	a	x	x	x	x
0.5	0.6	1.2	0.2	0.3	0.6	1.6	0.2
0.3	0.6	1.7	0.2	0.4	0.4	0.6	0.3
0.5	0.4	0.7	a	x	x	x	x
				x	x	x	x
x	x	x	x	x	x	x	x
0.1	0.3	1.1	a	0.4	0.4	0.4	0.3
				0.4	0.3	0.4	a
0.2	0.2	0.3	0.1	0.2	0.2	0.4	0.1
				x	x	x	x
0.3	0.4	0.8	0.1	2.1	1.5	2.2	0.1
5.4	5.8	8.0	4.3	5.1	5.5	8.9	3.1

a - Less than .05%　　x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Med.	Total 10 Colleges Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	10	34.5	34.5	42.2	28.6
b. Clerical and Supporting Services Salaries	5	1.1	1.1	1.9	0.2
c. Student Wages	5	0.6	0.8	2.0	0.3
d. Supplies and Expense	10	1.8	2.2	6.2	0.5
e. Equipment - Instruction (newly acquired)	6	0.7	1.0	2.4	a
f. Foundation and Other Grants for Retirement	1	x	x	x	x
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	10	39.3	38.4	44.6	30.9
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	10	2.6	2.6	3.3	1.4
2. Supplies and Expenses	10	0.2	0.2	0.4	0.1
3. Books	9	0.5	0.6	1.2	0.2
4. Microfilms	4	0.1	0.1	0.1	a
5. Periodicals	10	0.2	0.2	0.3	0.1
6. Binding	8	0.1	0.1	0.2	a
ALL LIBRARIES	10	3.5	3.6	5.0	1.8
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	10	1.3	1.6	3.6	0.5
2. Operation of Buildings	10	2.7	2.6	4.6	0.6
3. Maintenance and Repairs of Buildings and Rent	10	*4.7	*6.2	*20.6	1.1
4. Heat, Light, Power, Water and Sewer	10	3.2	3.6	6.8	1.6
5. Grounds, Roads and Walks	9	1.1	1.0	2.3	0.1
6. Police and Watchmen	6	0.6	0.8	2.0	0.2
7. Fire and Boiler Insurance	10	0.6	0.7	1.6	0.1
8. Fire Protection and Safety Provided by College	3	0.1	0.1	0.1	a
9. Fire Protection and Safety Provided by Community	1	x	x	x	x
10. General Trucking	8	0.6	0.7	1.6	0.1
11. Interest and Assessments	2	0.8	0.8	1.2	0.4
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	10	*17.1	*16.8	*28.7	9.4
ALL EDUCATIONAL AND GENERAL	10	100.0	100.0	100.0	100.0

a - Less than .05%　　x - Only one college reporting　　* - Includes rent

EXHIBIT XX (Continued)

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
32.4	31.8	34.9	28.6	37.0	37.3	42.2	34.0
1.3	1.2	1.9	0.2	x	x	x	x
x	x	x	x	0.7	0.9	2.0	0.3
1.8	2.5	6.2	1.3	1.8	1.8	2.6	0.5
0.4	0.8	1.8	0.2	1.0	1.1	2.4	a
				x	x	x	x
35.0	35.8	41.1	30.9	41.6	40.9	44.6	38.0
2.5	2.3	3.1	1.4	2.9	2.8	3.3	2.3
0.1	0.2	0.4	0.1	0.2	0.2	0.3	0.1
0.5	0.6	0.9	0.4	0.6	0.7	1.2	0.2
a	a	0.1	a	x	x	x	x
0.2	0.2	0.2	0.1	0.2	0.2	0.3	0.1
0.1	0.1	0.2	a	0.2	0.2	0.2	0.1
3.3	3.2	4.2	1.8	3.7	4.0	5.0	3.2
0.9	1.0	1.8	0.5	2.1	2.3	3.6	1.0
2.3	2.5	4.6	0.6	3.1	2.7	3.6	1.6
*6.1	*8.3	*20.6	2.4	3.6	4.0	8.0	1.1
2.5	2.7	3.5	2.2	3.8	4.4	6.8	1.6
1.1	1.0	2.3	0.1	1.0	1.0	1.5	0.4
1.0	1.0	2.0	0.2	0.4	0.4	0.4	0.4
0.4	0.5	0.9	0.2	1.1	0.9	1.6	0.1
0.1	0.1	0.1	a	x	x	x	x
x	x	x	x				
1.2	0.9	1.2	0.3	0.5	0.6	1.6	0.1
x	x	x	x	x	x	x	x
*17.3	*17.6	*28.7	9.4	16.8	16.1	22.3	11.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05% x - Only one college reporting * - Includes rent

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of under 351: Percentages

SUMMARY OF ALL EXPENDITURES		Number of Colleges Reporting	Total 10 Colleges Med.	Avg.	High	Low
I	Educational & General	10	64.5	63.6	70.6	56.4
II	Auxiliary Enterprises	10	33.0	33.2	40.5	24.6
III	Student Aid	10	2.5	2.5	5.0	1.1
IV	Other Educational Operations	0				
V	Intercollegiate Athletics	4	1.3	1.7	3.5	0.6
VI	Annuity Payments (net)	0				
	ALL EXPENDITURES	10	100.0	100.0	100.0	100.0

EXHIBIT XX (Continued)

5 Women's Colleges				5 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
60.5	61.6	65.4	57.0	67.5	65.6	70.6	56.4
36.3	35.8	40.5	32.1	29.8	30.6	38.6	24.6
2.5	2.6	3.2	2.0	2.2	2.4	5.0	1.1
				1.3	1.7	3.5	0.6
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 7 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	3	0.1	0.1	0.1	0.1
2. Chief Administrative Office					
a. President	7	5.0	5.8	9.4	4.3
b. Vice President	0				
c. Dean of Administration	0				
ALL CHIEF ADMINISTRATION	7	5.0	5.8	9.4	4.3
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	5	3.1	2.9	3.8	1.6
c. Dean of Faculty	3	3.5	3.8	5.4	2.5
ALL ACADEMIC ADMINISTRATION	7	3.4	3.7	5.4	2.5
4. Business and Financial					
a. Vice President	0				
b. Treasurer	1	x	x	x	x
c. Business Office	3	3.7	4.1	5.2	3.4
d. Business Manager	4	4.6	4.5	6.3	2.3
e. Comptroller or Controller	1	x	x	x	x
f. Bursar	0				
g. Purchasing Agent	0				
h. Assistant Treasurer	0				
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	7	5.2	5.1	6.3	3.4
ALL GENERAL ADMINISTRATION	7	14.7	14.7	20.2	10.3
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	4	2.3	2.4	2.9	2.0
b. Dean of Men	0				
c. Dean of Women	1	x	x	x	x
d. Dean of Administration	0				
e. Student Aid Office	0				
ALL STUDENT AFFAIRS ADMINISTRATION	5	2.5	3.1	5.8	2.0
2. Admissions	7	4.9	5.9	10.8	4.0
3. Registrar or Recorder	7	1.9	2.0	4.2	0.5
4. Placement Office	2	1.3	1.3	1.5	1.1
5. Student Advisors, Guidance Program and Testing Services					
a. Student Advisors	2	0.2	0.2	0.2	0.1
b. Guidance Program	1	x	x	x	x
c. Testing Service	2	0.5	0.5	0.9	0.1
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	4	0.5	1.1	3.1	0.1
6. Student Organizations and Activities	6	0.9	1.2	2.3	0.1
7. Chapel	4	0.3	0.4	0.7	0.1
8. Health or Infirmary Service	6	1.6	1.6	3.3	a
9. Other	0				
ALL STUDENT SERVICES	7	13.5	13.7	21.8	6.8

a - Less than .05%   x - Only one college reporting

EXHIBIT XXI

5 Women's Colleges				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.1	0.1	0.1	0.1	x	x	x	x
4.8	5.0	6.1	4.3	8.0	8.0	9.4	6.5
4.8	5.0	6.1	4.3	8.0	8.0	9.4	6.5
3.3	3.2	3.8	2.5	x	x	x	x
x	x	x	x	4.5	4.5	5.4	3.5
3.1	3.1	3.8	2.5	5.3	5.3	5.4	5.1
x	x	x	x				
4.3	4.3	5.2	3.4	x	x	x	x
5.1	5.2	6.3	4.1	x	x	x	x
				x	x	x	x
5.1	4.8	6.3	3.4	5.8	5.8	6.0	5.6
12.3	12.9	14.9	10.3	19.1	19.1	20.2	17.9
2.5	2.5	2.9	2.0	x	x	x	x
x	x	x	x				
2.7	3.3	5.8	2.0	x	x	x	x
4.9	5.8	10.8	4.0	6.4	6.4	7.9	4.8
1.8	1.6	1.9	0.5	3.2	3.2	4.2	2.2
				1.3	1.3	1.5	1.1
x	x	x	x	x	x	x	x
				x	x	x	x
0.5	0.5	0.9	0.1				
0.1	0.4	0.9	0.1	x	x	x	x
0.9	1.4	2.3	0.9	x	x	x	x
0.3	0.4	0.7	0.3	x	x	x	x
1.8	1.9	3.3	1.3	x	x	x	x
13.3	13.8	13.6	6.8	13.6	13.6	16.5	10.6

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 7 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	7	2.2	2.2	2.7	1.8
2. Group Insurance	6	0.8	0.7	1.1	0.2
3. Retirement Contract Premiums	7	1.1	1.1	1.9	0.2
4. Retirement Grants and Allowances	2	0.5	0.5	0.8	0.1
5. Workmen's Compensation	7	0.2	0.3	0.7	0.1
6. Grants-in-Aid	2	0.8	0.8	1.2	0.3
ALL STAFF BENEFITS	7	4.5	4.6	6.6	2.9
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	2	3.1	3.1	4.5	1.6
b. Public Relations and Information	7	1.6	1.6	2.6	0.3
c. Campus Information Bureau	0				
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	7	2.3	2.5	6.0	0.5
2. Publications					
a. Catalogs	7	0.9	0.8	1.1	0.2
b. Others	4	0.6	0.7	1.5	0.1
ALL PUBLICATIONS	7	1.0	1.2	2.4	0.6
3. Development					
a. Vice President or other Title	2	3.1	3.1	3.6	2.6
b. Development Office	4	3.2	3.5	4.4	3.0
ALL DEVELOPMENT	5	3.4	4.0	7.0	3.0
4. Alumni Office	7	1.0	1.1	2.0	a
ALL PUBLIC SERVICES AND INFORMATION	7	8.1	7.7	11.6	2.6
E. General Institutional					
1. Telephone and Telegraph	7	2.3	2.1	3.1	0.4
2. Post Office	5	0.5	0.5	0.8	0.1
3. Office Services	5	0.9	0.9	1.9	0.1
4. Entertainment of College Guests	4	0.3	0.3	0.6	a
5. Staff Recruitment Travel	3	0.1	0.1	0.2	a
6. Audit (External)	7	0.5	0.4	0.7	0.1
7. Legal and Other Professional Fees (External)	3	0.4	0.5	0.7	0.3
8. Insurance Premiums	7	0.2	0.3	0.7	0.1
9. Commencement	7	0.5	0.4	0.7	0.1
10. Concerts and Lectures	4	0.4	0.4	0.5	0.2
11. Convocations	1	x	x	x	x
12. Investment Counsel and Custody Fees (External)	2	0.5	0.5	0.8	0.2
13. Bad Debts	6	0.4	0.4	0.7	0.1
14. Interest on Current Funds Borrowed	4	0.3	0.4	0.9	0.1
15. Membership Fees	7	0.1	0.2	0.4	0.1
16. Publication Subsidies	0				
17. Other	4	0.6	0.6	1.0	0.2
ALL GENERAL INSTITUTIONAL	7	6.5	6.3	9.8	2.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XXI (Continued)

5 Women's Colleges				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.1	2.1	2.2	1.8	2.5	2.5	2.7	2.2
0.9	0.8	1.1	0.2	x	x	x	x
1.1	1.3	1.9	0.8	0.8	0.8	1.3	0.2
x	x	x	x	x	x	x	x
0.1	0.3	0.7	0.1	0.3	0.3	0.4	0.2
0.8	0.8	1.2	0.3				
5.1	4.9	6.6	2.9	3.8	3.8	4.5	3.1
x	x	x	x	x	x	x	x
1.6	1.4	2.4	0.3	2.1	2.1	2.6	1.5
1.9	1.7	2.4	0.5	4.3	4.3	6.0	2.6
0.9	0.7	1.0	0.2	1.1	1.1	1.1	1.0
0.4	0.7	1.5	0.1	x	x	x	x
0.9	1.1	2.4	0.6	1.5	1.5	1.8	1.0
x	x	x	x	x	x	x	x
3.0	3.1	3.4	3.0	x	x	x	x
3.2	3.3	3.6	3.0	x	x	x	x
1.8	1.3	2.0	a	0.7	0.7	1.0	0.4
7.7	6.8	8.6	2.6	9.9	9.9	11.6	8.2
2.4	2.5	3.1	1.9	1.3	1.3	2.2	0.4
0.6	0.5	0.8	0.1	x	x	x	x
0.9	0.7	1.0	0.1	x	x	x	x
0.3	0.4	0.6	0.3	x	x	x	x
0.1	0.1	0.2	a				
0.5	0.4	0.7	0.1	0.5	0.5	0.5	0.5
0.4	0.5	0.7	0.3				
0.2	0.3	0.7	0.1	0.3	0.3	0.4	0.1
0.5	0.5	0.7	0.2	0.2	0.2	0.3	0.1
0.4	0.4	0.5	0.2				
				x	x	x	x
x	x	x	x	x	x	x	x
0.4	0.4	0.7	0.1	x	x	x	x
0.3	0.3	0.4	0.1	0.6	0.6	0.9	0.2
0.1	0.2	0.4	0.1	0.2	0.2	0.2	0.1
0.9	0.7	1.0	0.2	x	x	x	x
6.5	6.8	9.8	4.5	5.0	5.0	7.9	2.0

a - Less than .05% x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 7 Colleges			
		Med.	Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	7	30.4	31.2	38.2	21.0
b. Clerical and Supporting Services Salaries	3	0.3	0.3	0.6	0.1
c. Student Wages	6	0.3	0.4	1.0	a
d. Supplies and Expense	7	2.6	2.5	3.5	1.8
e. Equipment - Instruction (newly acquired)	7	0.2	0.5	1.5	0.2
f. Foundation and Other Grants for Retirement	0				
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	7	34.8	34.7	43.2	23.5
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	7	1.8	2.0	3.4	1.2
2. Supplies and Expenses	7	0.2	0.3	1.1	a
3. Books	7	0.4	0.5	1.0	0.1
4. Microfilms	2	a	a	a	a
5. Periodicals	7	0.1	0.1	0.2	0.1
6. Binding	7	0.1	a	0.2	a
ALL LIBRARIES	7	3.5	3.0	4.1	1.6
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	7	1.4	1.2	1.7	0.4
2. Operation of Buildings	7	3.0	4.4	9.4	2.4
3. Maintenance and Repairs of Buildings and Rent	7	3.0	4.1	12.3	1.1
4. Heat, Light, Power, Water and Sewer	7	2.1	2.7	6.0	1.2
5. Grounds, Roads and Walks	5	0.7	1.2	3.3	0.1
6. Police and Watchmen	7	0.6	0.8	1.5	0.2
7. Fire and Boiler Insurance	7	0.3	0.4	0.9	0.1
8. Fire Protection and Safety Provided by College	1	x	x	x	x
9. Fire Protection and Safety Provided by Community	0				
10. General Trucking	6	0.4	0.5	1.1	a
11. Interest and Assessments	1	x	x	x	x
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	7	13.1	15.4	26.8	8.3
ALL EDUCATIONAL AND GENERAL	7	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XXI (Continued)

5 Women's Colleges				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
30.4	31.3	38.2	21.0	30.8	30.8	33.6	28.0
0.4	0.4	0.6	0.1	x	x	x	x
0.3	0.3	0.5	a	0.6	0.6	1.0	0.3
2.6	2.7	3.5	2.2	2.2	2.2	2.6	1.8
0.7	0.7	1.5	0.2	0.2	0.2	0.2	0.2
34.8	35.0	43.2	23.5	34.0	34.0	37.0	31.0
1.8	2.1	3.4	1.2	1.9	1.9	2.1	1.6
0.2	0.4	1.1	a	0.2	0.2	0.2	0.2
0.3	0.4	0.8	0.1	0.9	0.9	1.0	0.7
x	x	x	x	x	x	x	x
0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1
a	0.1	0.2	a	0.1	0.1	0.1	a
3.5	3.0	4.1	1.6	3.1	3.1	3.6	2.6
1.2	1.1	1.5	0.4	1.7	1.7	1.7	1.6
3.0	4.4	9.4	2.4	4.5	4.5	6.3	2.7
4.0	5.2	12.3	2.6	1.3	1.3	1.5	1.1
2.1	2.6	6.0	1.2	2.9	2.9	4.5	1.2
0.7	1.2	3.3	0.1				
0.6	0.9	1.5	0.4	0.6	0.6	0.9	0.2
0.2	0.3	0.9	0.1	0.5	0.5	0.5	0.4
				x	x	x	x
0.4	0.5	1.1	a	x	x	x	x
x	x	x	x				
13.1	16.9	26.8	11.7	11.7	11.7	15.0	8.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 351-449: Percentages

SUMMARY OF ALL EXPENDITURES		Number of Colleges Reporting	Total 7 Colleges Med.	Avg.	High	Low
I	Educational & General	7	63.0	67.3	81.5	53.8
II	Auxiliary Enterprises	7	28.7	26.7	39.4	11.7
III	Student Aid	7	1.6	4.1	16.7	0.8
IV	Other Educational Operations	2	6.5	6.5	12.1	0.8
V	Intercollegiate Athletics	0				
VI	Annuity Payments (net)	1	x	x	x	x
	ALL EXPENDITURES	7	100.0	100.0	100.0	100.0

x - Only one college reporting

5 Women's Colleges				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
59.4	62.8	78.9	53.8	78.5	78.5	81.5	75.4
35.1	32.5	39.4	19.9	12.3	12.3	12.8	11.7
1.6	4.4	16.7	0.8	3.3	3.3	5.7	0.8
x	x	x	x	x	x	x	x
x	x	x	x				
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 3 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	3	0.2	0.2	0.3	a
2. Chief Administrative Office					
a. President	2	4.3	4.3	4.9	3.6
b. Vice President	0				
c. Dean of Administration	1	x	x	x	x
ALL CHIEF ADMINISTRATION	3	3.6	4.0	4.9	3.4
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	2	3.4	3.4	3.4	3.3
c. Dean of Faculty	1	x	x	x	x
ALL ACADEMIC ADMINISTRATION	3	3.3	3.0	3.4	2.2
4. Business and Financial					
a. Vice President	0				
b. Treasurer	0				
c. Business Office	2	3.9	3.9	4.0	3.7
d. Business Manager	0				
e. Comptroller or Controller	0				
f. Bursar	0				
g. Purchasing Agent	0				
h. Assistant Treasurer	0				
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	2	3.9	3.9	4.0	3.7
ALL GENERAL ADMINISTRATION	3	9.8	9.7	12.3	6.9
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	1	x	x	x	x
b. Dean of Men	0				
c. Dean of Women	1	x	x	x	x
d. Dean of Administration	0				
e. Student Aid Office	0				
ALL STUDENT AFFAIRS ADMINISTRATION	2	1.9	1.9	2.0	1.7
2. Admissions	3	3.2	3.4	4.1	2.8
3. Registrar or Recorder	2	1.0	1.0	1.2	0.7
4. Placement Office	0				
5. Student Advisors, Guidance Program and Testing Services					
a. Student Advisors	1	x	x	x	x
b. Guidance Program	1	x	x	x	x
c. Testing Service	0				
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	2	1.6	1.6	2.7	0.4
6. Student Organizations and Activities	3	2.3	1.9	3.1	0.4
7. Chapel	1	x	x	x	x
8. Health or Infirmary Service	2	1.6	1.6	2.1	1.0
9. Other	0				
ALL STUDENT SERVICES	3	12.5	9.4	12.6	3.2

a - Less than .05%　　x - Only one college reporting

EXHIBIT XXII

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	0.1	0.1	0.2	a
x	x	x	x	x	x	x	x
				x	x	x	x
x	x	x	x	4.2	4.2	4.9	3.4
				3.4	3.4	3.4	3.3
x	x	x	x				
x	x	x	x	3.4	3.4	3.4	3.3
x	x	x	x	x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	9.6	9.6	12.3	6.9
				x	x	x	x
x	x	x	x				
x	x	x	x	x	x	x	x
x	x	x	x	3.0	3.0	3.2	2.8
x	x	x	x	x	x	x	x
x	x	x	x				
				x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	1.8	1.8	3.1	0.4
				x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	7.9	7.9	12.6	3.2

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 3 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	3	2.3	2.1	2.6	1.5
2. Group Insurance	1	x	x	x	x
3. Retirement Contract Premiums	2	3.5	3.5	4.6	2.3
4. Retirement Grants and Allowances	1	x	x	x	x
5. Workmen's Compensation	3	0.2	0.2	0.2	0.1
6. Grants-in-Aid	2	1.1	1.1	1.5	0.7
ALL STAFF BENEFITS	3	6.6	5.9	8.9	2.3
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	2	0.7	0.7	1.1	0.2
b. Public Relations and Information	2	1.7	1.7	2.0	1.4
c. Campus Information Bureau	0				
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	3	2.0	1.6	2.5	0.2
2. Publications					
a. Catalogs	3	0.6	0.5	0.6	0.2
b. Others	1	x	x	x	x
ALL PUBLICATIONS	3	0.6	0.5	0.6	0.3
3. Development					
a. Vice President or other Title	0				
b. Development Office	0				
ALL DEVELOPMENT	0				
4. Alumni Office	2	1.8	1.8	3.0	0.5
ALL PUBLIC SERVICES AND INFORMATION	3	3.6	3.2	5.6	0.5
E. General Institutional					
1. Telephone and Telegraph	3	0.2	0.6	1.7	a
2. Post Office	0				
3. Office Services	2	0.6	0.6	0.7	0.4
4. Entertainment of College Guests	1	x	x	x	x
5. Staff Recruitment Travel	1	x	x	x	x
6. Audit (External)	2	0.3	0.3	0.3	0.2
7. Legal and Other Professional Fees (External)	0				
8. Insurance Premiums	3	0.6	0.7	1.4	0.2
9. Commencement	3	0.3	0.3	0.5	0.1
10. Concerts and Lectures	3	0.5	0.4	0.5	0.3
11. Convocations	0				
12. Investment Counsel and Custody Fees (External)	1	x	x	x	x
13. Bad Debts	2	0.8	0.8	1.2	0.3
14. Interest on Current Funds Borrowed	0				
15. Membership Fees	3	0.2	0.4	0.9	0.1
16. Publication Subsidies	0				
17. Other	2	0.6	0.6	0.7	0.4
ALL GENERAL INSTITUTIONAL	3	4.1	4.1	5.9	2.4

a - Less than .05%   x - Only one college reporting

EXHIBIT XXII (Continued)

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	2.1	2.1	2.6	1.5
x	x	x	x				
x	x	x	x	x	x	x	x
x	x	x	x				
x	x	x	x	0.2	0.2	0.2	0.1
				1.1	1.1	1.5	0.7
x	x	x	x	5.6	5.6	8.9	2.3
x	x	x	x	x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	1.1	1.1	2.0	0.2
x	x	x	x	0.4	0.4	0.6	0.2
				x	x	x	x
x	x	x	x	0.5	0.5	0.6	0.3
x	x	x	x	x	x	x	x
x	x	x	x	3.1	3.1	5.6	0.5
x	x	x	x	1.0	1.0	1.7	0.2
x	x	x	x	x	x	x	x
				x	x	x	x
				x	x	x	x
x	x	x	x	x	x	x	x
x	x	x	x	0.4	0.4	0.6	0.2
x	x	x	x	0.2	0.2	0.3	0.1
x	x	x	x	0.4	0.4	0.5	0.3
x	x	x	x				
x	x	x	x	x	x	x	x
x	x	x	x	0.6	0.6	0.9	0.2
x	x	x	x	x	x	x	x
x	x	x	x	4.2	4.2	5.9	2.4

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 3 Colleges			
		Med.	Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	3	34.5	39.2	54.0	29.1
b. Clerical and Supporting Services Salaries	2	0.3	0.3	0.4	0.1
c. Student Wages	1	x	x	x	x
d. Supplies and Expense	3	3.4	3.2	4.1	2.1
e. Equipment - Instruction (newly acquired)	3	0.8	0.9	1.1	0.7
f. Foundation and Other Grants for Retirement	0				
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	3	38.8	43.5	59.2	32.6
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	3	2.1	2.5	3.4	1.9
2. Supplies and Expenses	3	0.1	0.1	0.2	a
3. Books	3	0.7	0.8	0.9	0.7
4. Microfilms	0				
5. Periodicals	3	0.2	0.2	0.2	0.2
6. Binding	3	0.1	0.1	0.1	0.1
ALL LIBRARIES	3	3.4	3.6	4.4	3.1
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	2	0.9	0.9	1.2	0.6
2. Operation of Buildings	3	4.9	4.6	6.5	2.3
3. Maintenance and Repairs of Buildings and Rent	3	9.0	8.5	10.0	6.6
4. Heat, Light, Power, Water and Sewer	3	2.6	2.5	2.8	2.1
5. Grounds, Roads and Walks	2	0.4	0.4	0.5	0.3
6. Police and Watchmen	1	x	x	x	x
7. Fire and Boiler Insurance	3	0.7	0.6	1.1	0.1
8. Fire Protection and Safety Provided by College	0				
9. Fire Protection and Safety Provided by Community	0				
10. General Trucking	1	x	x	x	x
11. Interest and Assessments	2	4.4	4.4	6.1	2.7
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	3	21.1	20.4	21.5	18.7
ALL EDUCATIONAL AND GENERAL	3	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	41.6	41.6	54.0	29.1
x	x	x	x	x	x	x	x
				x	x	x	x
x	x	x	x	3.1	3.1	4.1	2.1
x	x	x	x	0.9	0.9	1.1	0.7
x	x	x	x	45.9	45.9	59.2	32.6
x	x	x	x	2.8	2.8	3.4	2.1
x	x	x	x	0.1	0.1	0.1	a
x	x	x	x	0.8	0.8	0.9	0.7
x	x	x	x	0.2	0.2	0.2	0.2
x	x	x	x	0.1	0.1	0.1	0.1
x	x	x	x	3.9	3.9	4.4	3.4
x	x	x	x	x	x	x	x
x	x	x	x	4.4	4.4	6.5	2.3
x	x	x	x	8.3	8.3	10.0	6.6
x	x	x	x	2.7	2.7	2.8	2.6
x	x	x	x	x	x	x	x
x	x	x	x				
x	x	x	x	0.6	0.6	1.1	0.1
x	x	x	x				
x	x	x	x	x	x	x	x
x	x	x	x	19.9	19.9	21.1	18.7
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 450-549: Percentages

SUMMARY OF ALL EXPENDITURES		Number of Colleges Reporting	Total 3 Colleges Med.	Avg.	High	Low
I	Educational & General	3	66.6	71.0	89.6	56.7
II	Auxiliary Enterprises	3	29.4	23.7	36.9	4.7
III	Student Aid	3	4.0	4.0	5.1	2.9
IV	Other Educational Operations	2	0.6	0.6	0.6	0.6
V	Intercollegiate Athletics	1	x	x	x	x
VI	Annuity Payments (net)	0				
	ALL EXPENDITURES	3	100.0	100.0	100.0	100.0

x - Only one college reporting

1 Women's College				2 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
x	x	x	x	73.2	73.2	89.6	56.7
x	x	x	x	20.8	20.8	36.9	4.7
x	x	x	x	4.0	4.0	5.1	2.9
				0.6	0.6	0.6	0.6
				x	x	x	x
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 4 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	1	x	x	x	x
2. Chief Administrative Office					
a. President	4	4.2	4.1	4.3	3.7
b. Vice President	1	x	x	x	x
c. Dean of Administration	1	x	x	x	x
ALL CHIEF ADMINISTRATION	4	5.3	5.3	6.7	4.1
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	2	3.3	3.3	3.3	3.3
c. Dean of Faculty	1	x	x	x	x
ALL ACADEMIC ADMINISTRATION	3	3.3	2.5	3.3	0.9
4. Business and Financial					
a. Vice President	0				
b. Treasurer	1	x	x	x	x
c. Business Office	2	3.7	3.7	4.3	3.1
d. Business Manager	2	1.6	1.6	1.9	1.2
e. Comptroller or Controller	0				
f. Bursar	2	1.1	1.1	1.4	0.7
g. Purchasing Agent	2	0.5	0.5	0.6	0.3
h. Assistant Treasurer	1	x	x	x	x
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	4	3.2	4.1	7.4	2.5
ALL GENERAL ADMINISTRATION	4	9.8	11.3	17.4	8.3
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	3	1.5	1.4	1.9	0.9
b. Dean of Men	0				
c. Dean of Women	0				
d. Dean of Administration	0				
e. Student Aid Office	1	x	x	x	x
ALL STUDENT AFFAIRS ADMINISTRATION	3	1.9	1.6	1.9	0.9
2. Admissions	4	3.3	3.2	4.6	1.8
3. Registrar or Recorder	3	1.2	2.2	4.5	0.9
4. Placement Office	1	x	x	x	x
5. Student Advisors, Guidance Program and Testing Services	1	x	x	x	x
a. Student Advisors	1	x	x	x	x
b. Guidance Program	1	x	x	x	x
c. Testing Services	2	0.4	0.4	0.5	0.3
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	4	0.8	1.3	3.5	0.3
6. Student Organizations and Activities	3	1.7	1.5	1.9	1.0
7. Chapel	1	x	x	x	x
8. Health or Infirmary Service	3	0.4	0.9	2.0	0.3
9. Other	0				
ALL STUDENT SERVICES	4	9.3	9.5	11.5	8.0

x - Only one college reporting

EXHIBIT XXIII

NO Women's Colleges				4 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
				x	x	x	x
				4.2	4.1	4.3	3.7
				x	x	x	x
				x	x	x	x
				5.3	5.3	6.7	4.1
				3.3	3.3	3.3	3.3
				x	x	x	x
				3.3	2.5	3.3	0.9
				x	x	x	x
				3.7	3.7	4.3	3.1
				1.6	1.6	1.9	1.2
				1.1	1.1	1.4	0.7
				0.5	0.5	0.6	0.3
				x	x	x	x
				3.2	4.1	7.4	2.5
				9.8	11.3	17.4	8.3
				1.5	1.4	1.9	0.9
				x	x	x	x
				1.9	1.6	1.9	0.9
				3.3	3.2	4.6	1.8
				1.2	2.2	4.5	0.9
				x	x	x	x
				x	x	x	x
				x	x	x	x
				x	x	x	x
				0.4	0.4	0.5	0.3
				0.8	1.3	3.5	0.3
				1.7	1.5	1.9	1.0
				x	x	x	x
				0.4	0.9	2.0	0.3
				9.3	9.5	11.5	8.0

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 4 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	4	2.2	2.1	2.3	1.8
2. Group Insurance	4	1.0	1.0	1.8	0.2
3. Retirement Contract Premiums	2	0.9	0.9	1.0	0.7
4. Retirement Grants and Allowances	2	0.8	0.8	1.2	0.3
5. Workmen's Compensation	4	0.1	0.2	0.3	0.1
6. Grants-in-Aid	3	0.5	0.5	0.8	0.1
ALL STAFF BENEFITS	4	4.4	4.4	5.6	3.3
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	3	1.1	1.0	1.3	0.5
b. Public Relations and Information	4	1.2	1.4	2.3	0.8
c. Campus Information Bureau	0				
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	4	2.0	2.1	3.6	0.8
2. Publications					
a. Catalogs	4	0.5	0.7	1.3	0.4
b. Others	3	0.4	0.5	0.9	0.2
ALL PUBLICATIONS	4	1.1	1.2	1.3	0.7
3. Development					
a. Vice President	2	1.4	1.4	1.8	1.0
b. Development Office	1	x	x	x	x
ALL DEVELOPMENT	2	3.1	3.1	5.1	1.0
4. Alumni Office	2	0.4	0.4	0.7	0.1
ALL PUBLIC SERVICES AND INFORMATION	4	4.5	4.9	8.1	2.4
E. General Institutional					
1. Telephone and Telegraph	4	0.7	1.2	2.7	0.5
2. Post Office	3	0.7	0.7	1.0	0.4
3. Office Services	1	x	x	x	x
4. Entertainment of College Guests	3	0.3	0.3	0.4	0.2
5. Staff Recruitment Travel	1	x	x	x	x
6. Audit (External)	4	0.2	0.2	0.3	0.1
7. Legal and Other Professional Fees (External)	1	x	x	x	x
8. Insurance Premiums	4	0.4	0.4	0.9	0.1
9. Commencement	4	0.5	0.4	0.5	0.2
10. Concerts and Lectures	3	0.5	0.5	0.9	0.1
11. Convocations	2	0.1	0.1	0.1	a
12. Investment Counsel and Custody Fees (External)	1	x	x	x	x
13. Bad Debts	2	0.7	0.7	0.7	0.6
14. Interest on Current Funds Borrowed	1	x	x	x	x
15. Membership Fees	4	0.3	0.3	0.5	a
16. Publication Subsidies	0				
17. Other	3	0.9	1.2	2.3	0.3
ALL GENERAL INSTITUTIONAL	4	5.2	5.1	6.7	3.4

a - Less than .05%   x - Only one college reporting

EXHIBIT XXIII (Continued)

NO Women's Colleges				4 Coed Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low
				2.2	2.1	2.3	1.8
				1.0	1.0	1.8	0.2
				0.9	0.9	1.0	0.7
				0.8	0.8	1.2	0.3
				0.1	0.2	0.3	0.1
				0.5	0.5	0.8	0.1
				4.4	4.4	5.6	3.3
				1.1	1.0	1.3	0.5
				1.2	1.4	2.3	0.8
				2.0	2.1	3.6	0.8
				0.5	0.7	1.3	0.4
				0.4	0.5	0.9	0.2
				1.1	1.2	1.3	0.7
				1.4	1.4	1.8	1.0
				x	x	x	x
				3.1	3.1	5.1	1.0
				0.4	0.4	0.7	0.1
				4.5	4.9	8.1	2.4
				0.7	1.2	2.7	0.5
				0.7	0.7	1.0	0.4
				x	x	x	x
				0.3	0.3	0.4	0.2
				x	x	x	x
				0.2	0.2	0.3	0.1
				x	x	x	x
				0.4	0.4	0.9	0.1
				0.5	0.4	0.5	0.2
				0.5	0.5	0.9	0.1
				0.1	0.1	0.1	a
				x	x	x	x
				0.7	0.7	0.7	0.6
				x	x	x	x
				0.3	0.3	0.5	a
				0.9	1.2	2.3	0.3
				5.2	5.1	6.7	3.4

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 4 Colleges			
		Med.	Avg.	High	Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	4	41.3	40.4	45.7	33.5
b. Clerical and Supporting Services Salaries	2	0.5	0.5	0.6	0.3
c. Student Wages	1	x	x	x	x
d. Supplies and Expense	4	2.8	3.6	7.2	1.4
e. Equipment - Instruction (newly acquired)	3	2.0	2.1	3.2	1.1
f. Foundation and Other Grants for Retirement	0				
.2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	4	45.2	46.0	52.5	41.2
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	4	2.6	2.5	3.6	1.1
2. Supplies and Expenses	4	0.3	0.4	1.0	0.1
3. Books	4	1.8	1.9	2.5	1.6
4. Microfilms	4	0.1	0.1	0.2	a
5. Periodicals	4	0.2	0.2	0.5	0.1
6. Binding	3	0.1	0.2	0.5	a
ALL LIBRARIES	4	5.6	5.2	6.0	3.8
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	4	1.0	1.3	2.7	0.3
2. Operation of Buildings	4	2.5	3.1	6.3	1.1
3. Maintenance and Repairs of Buildings, and Rent	4	3.1	3.6	6.0	2.3
4. Heat, Light, Power, Water and Sewer	4	2.3	2.1	2.7	1.0
5. Grounds, Roads and Walks	2	1.4	1.4	1.4	1.3
6. Police and Watchmen	1	x	x	x	x
7. Fire and Boiler Insurance	4	0.2	0.2	0.3	0.1
8. Fire Protection and Safety Provided by College	1	x	x	x	x
9. Fire Protection and Safety Provided by Community	0				
10. General Trucking	2	0.8	0.8	1.0	0.5
11. Interest and Assessments	3	2.7	2.1	4.9	0.9
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	4	13.4	13.6	18.1	9.5
ALL EDUCATIONAL AND GENERAL	4	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XXIII (Continued)

NO Women's Colleges Med.	NO Women's Colleges Avg.	NO Women's Colleges High	NO Women's Colleges Low	4 Coed Colleges Med.	4 Coed Colleges Avg.	4 Coed Colleges High	4 Coed Colleges Low
				41.3	40.4	45.7	33.5
				0.5	0.5	0.6	0.3
				x	x	x	x
				2.8	3.6	7.2	1.4
				2.0	2.1	3.2	1.1
				45.2	46.0	52.5	41.2
				2.6	2.5	3.6	1.1
				0.3	0.4	1.0	0.1
				1.8	1.9	2.5	1.6
				0.1	0.1	0.2	a
				0.2	0.2	0.5	0.1
				0.1	0.2	0.5	a
				5.6	5.2	6.0	3.8
				1.0	1.3	2.7	0.3
				2.5	3.1	6.3	1.1
				3.1	3.6	6.0	2.3
				2.3	2.1	2.7	1.0
				1.4	1.4	1.4	1.3
				x	x	x	x
				0.2	0.2	0.3	0.1
				x	x	x	x
				0.8	0.8	1.0	0.5
				2.7	2.1	4.9	0.9
				13.4	13.6	18.1	9.5
				100.0	100.0	100.0	100.0

a - Less than .05%

x - Only one college reporting

EXPENDITURE ANALYSIS in COLLEGES with ENROLLMENTS of 550 and up: Percentages

SUMMARY OF ALL EXPENDITURES	Number of Colleges Reporting	Total 4 Colleges Med.	Avg.	High	Low
I Educational & General	4	81.0	77.7	87.0	61.9
II Auxiliary Enterprises	4	13.7	17.5	33.9	8.5
III Student Aid	4	0.7	0.7	1.2	0.3
IV Other Educational Operations	4	1.8	3.6	10.1	0.6
V Intercollegiate Athletics	2	1.1	1.1	1.2	0.9
VI Annuity Payments (net)	1	x	x	x	x
ALL EXPENDITURES	4	100.0	100.0	100.0	100.0

x - Only one college reporting

EXHIBIT XXIII (Continued)

NO Women's Colleges Med.	NO Women's Colleges Avg.	NO Women's Colleges High	NO Women's Colleges Low	4 Coed Colleges Med.	4 Coed Colleges Avg.	4 Coed Colleges High	4 Coed Colleges Low
				81.0	77.7	87.0	61.9
				13.7	17.5	33.9	8.5
				0.7	0.7	1.2	0.3
				1.8	3.6	10.1	0.6
				1.1	1.1	1.2	0.9
				x	x	x	x
				100.0	100.0	100.0	100.0

x - Only one college reporting

EXPENDITURE ANALYSIS by LOCATION of COLLEGES: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
1. Educational and General					
A. General Administration					
1. Governing Board or Trustees	11	0.1	0.1	0.4	a
2. Chief Administrative Office					
a. President	23	4.9	5.3	9.6	3.6
b. Vice President	1	x	x	x	x
c. Dean of Administration	3	2.5	2.3	3.4	1.1
ALL CHIEF ADMINISTRATION	24	5.2	5.5	9.6	3.4
3. Academic Administration					
a. Vice President	0				
b. Dean of Administration	10	3.3	2.9	3.8	1.6
c. Dean of Faculty	12	3.5	3.1	5.6	0.7
ALL ACADEMIC ADMINISTRATION	21	3.3	3.1	5.6	0.7
4. Business and Financial					
a. Vice President	0				
b. Treasurer	5	1.3	1.4	3.2	0.1
c. Business Office	12	3.7	3.9	5.3	2.7
d. Business Manager	11	4.1	3.8	6.9	1.2
e. Comptroller or Controller	3	1.9	2.8	5.6	0.9
f. Bursar	2	1.1	1.1	1.4	0.7
g. Purchasing Agent	2	0.5	0.5	0.6	0.3
h. Assistant Treasurer	2	1.8	1.8	2.8	0.7
i. Personnel Officer	0				
ALL BUSINESS AND FINANCIAL ADMINISTRATION	23	5.1	4.8	7.4	2.5
ALL GENERAL ADMINISTRATION	24	12.3	12.9	20.2	6.9
B. Student Services					
1. Administration of Student Affairs					
a. Dean of Students	11	1.9	1.7	2.9	0.7
b. Dean of Men	5	0.9	1.2	2.6	0.4
c. Dean of Women	10	2.1	2.5	5.8	0.3
d. Dean of Administration	1	x	x	x	x
e. Student Aid Office	1	x	x	x	x
ALL STUDENT AFFAIRS ADMINISTRATION	20	2.3	2.6	5.8	0.7
2. Admissions	22	4.0	4.4	13.3	0.6
3. Registrar or Recorder	18	1.8	1.8	4.5	0.5
4. Placement Office	3	1.1	1.2	1.5	0.9
5. Student Advisors, Guidance Program and Testing Services	1	x	x	x	x
a. Student Advisors	6	0.7	0.9	2.7	0.1
b. Guidance Program	6	0.5	1.1	2.9	0.3
c. Testing Service	7	0.1	0.3	0.9	a
ALL STUDENT ADVISORS, GUIDANCE PROGRAM AND TESTING SERVICES	17	0.5	1.0	3.5	a
6. Student Organizations and Activities	19	1.6	1.5	3.4	0.1
7. Chapel	11	0.3	0.5	2.1	0.1
8. Health or Infirmary Service	19	1.7	1.6	4.1	a
9. Other	1	x	x	x	x
ALL STUDENT SERVICES	24	11.9	11.3	21.8	3.2

a - Less than .05%   x - Only one college reporting

EXHIBIT XXIV

5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
0.1	0.1	0.2	0.1	0.1	0.1	0.4	a	0.2	0.2	0.3	0.1
5.9	6.4	9.4	4.3	4.6	4.6	5.7	3.7	5.8	5.8	9.6	3.6
				x	x	x	x				
x	x	x	x	1.8	1.8	2.5	1.1				
5.3	5.8	9.4	3.4	4.9	5.1	6.7	4.0	5.8	5.8	9.6	3.6
2.5	2.5	3.3	1.6	3.3	3.0	3.8	1.6	x	x	x	x
3.9	3.9	5.4	2.5	0.8	0.8	0.8	0.7	3.2	3.3	5.6	0.9
4.2	4.1	5.4	2.5	3.1	2.5	3.8	0.7	3.4	3.3	5.6	0.9
				2.1	1.8	3.2	0.1	0.8	0.8	1.3	0.2
3.6	3.6	3.7	3.4	4.3	4.4	4.9	4.0	3.2	3.7	5.3	2.7
4.1	4.1	5.9	2.3	4.1	3.5	6.3	1.2	4.7	4.7	6.9	2.4
x	x	x	x	x	x	x	x	x	x	x	x
				1.1	1.1	1.4	0.7				
				0.5	0.5	0.6	0.3				
				1.8	1.8	2.8	0.7				
5.8	5.2	6.0	3.4	4.3	4.6	7.4	2.5	5.3	4.9	6.9	2.9
15.5	14.2	20.2	6.9	12.3	11.8	17.4	6.9	13.5	13.6	19.0	8.3
x	x	x	x	1.9	1.8	2.9	0.7	0.9	1.2	2.0	0.8
				x	x	x	x	1.0	1.3	2.6	0.4
5.4	5.4	5.8	5.0	2.2	2.2	2.5	1.8	1.9	1.6	2.3	0.3
				x	x	x	x				
				x	x	x	x				
5.2	4.0	5.8	2.2	2.0	2.4	4.5	0.7	2.2	2.3	4.7	0.7
7.9	7.9	13.3	2.8	3.9	3.7	4.9	1.8	2.6	2.7	5.3	0.6
2.2	2.7	4.2	1.8	1.2	1.6	4.5	0.5	1.8	1.6	2.6	0.7
1.3	1.3	1.5	1.1	x	x	x	x				
				x	x	x	x				
0.7	0.7	1.2	0.2	0.5	0.5	0.9	0.1	x	x	x	x
x	x	x	x	0.5	0.5	0.5	0.4	1.1	1.1	1.9	0.3
				0.3	0.4	0.9	0.1	0.2	0.2	0.5	a
2.2	2.2	3.1	1.2	0.5	0.8	3.5	0.1	0.3	1.0	2.7	a
0.4	0.5	0.9	0.1	1.4	1.4	3.1	0.1	2.1	2.1	3.4	0.8
0.1	0.3	0.7	0.1	0.3	0.3	0.6	0.1	0.5	0.8	2.1	0.3
1.7	1.2	1.8	a	1.6	1.7	4.1	0.3	1.3	1.4	2.0	0.7
				x	x	x	x				
16.5	14.7	21.8	3.2	11.5	10.9	13.6	6.8	7.5	8.8	13.5	5.0

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS by LOCATION of COLLEGES: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges			
		Med.	Avg.	High	Low
C. Staff Benefits					
1. Social Security Premiums	24	2.2	2.1	2.7	1.3
2. Group Insurance	19	0.9	1.0	2.2	0.1
3. Retirement Contract Premiums	18	1.4	2.0	4.9	0.2
4. Retirement Grants and Allowances	7	0.8	0.9	1.8	0.1
5. Workmen's Compensation	19	0.2	0.4	1.7	0.1
6. Grants-in-Aid and Miscellaneous	13	0.5	0.6	1.5	a
ALL STAFF BENEFITS	24	4.9	5.2	9.9	2.3
D. Public Services and Information					
1. Publicity, Public Relations and Information					
a. Publicity	11	1.1	1.5	4.5	0.2
b. Public Relations and Information	21	1.5	1.6	3.5	0.2
c. Campus Information Bureau	1	x	x	x	x
ALL PUBLICITY, PUBLIC RELATIONS AND INFORMATION	23	2.3	2.2	6.0	0.2
2. Publications					
a. Catalogs	24	0.7	0.7	1.3	0.2
b. Others	14	0.5	0.6	1.5	0.1
ALL PUBLICATIONS	24	0.9	1.0	2.4	0.3
3. Development					
a. Vice President or other Title	6	2.2	2.8	6.5	1.0
b. Development Office	8	3.0	2.7	4.4	0.3
ALL DEVELOPMENT	11	3.0	3.5	7.0	1.0
4. Alumni Office	18	1.9	1.9	5.5	a
ALL PUBLIC SERVICES AND INFORMATION	24	6.1	6.1	12.4	0.5
E. General Institutional					
1. Telephone and Telegraph	23	1.7	1.5	3.1	a
2. Post Office	14	0.5	0.6	1.2	0.1
3. Office Services	15	0.8	1.1	4.2	0.1
4. Entertainment of College Guests	8	0.3	0.3	0.6	a
5. Staff Recruitment Travel	9	0.1	0.2	0.4	a
6. Audit (External)	22	0.4	0.3	0.7	0.1
7. Legal and Other Professional Fees (External)	8	0.2	0.2	0.7	a
8. Insurance Premiums	24	0.4	0.5	1.6	0.1
9. Commencement	24	0.5	0.4	1.7	0.1
10. Concerts and Lectures	15	0.5	0.4	0.9	a
11. Convocations	4	0.1	0.1	0.1	a
12. Investment Counsel and Custody Fees (External)	6	0.2	0.4	0.9	a
13. Bad Debts	17	0.4	0.4	1.2	a
14. Interest on Current Funds Borrowed	8	0.3	0.3	0.9	a
15. Membership Fees	24	0.2	0.2	0.9	a
16. Publication Subsidies	1	x	x	x	x
17. Other	14	0.8	0.9	2.3	0.1
ALL GENERAL INSTITUTIONAL	24	5.2	5.5	9.8	2.0

a - Less than .05%   x - Only one college reporting

EXHIBIT XXIV (Continued)

5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
2.2	2.2	2.7	1.5	2.2	2.2	2.7	1.8	2.1	2.0	2.4	1.3
0.5	0.6	1.1	0.2	0.7	0.9	2.2	0.2	1.2	1.1	2.2	0.1
1.0	0.9	1.3	0.2	1.9	2.5	4.9	0.7	1.9	2.0	3.9	1.0
x	x	x	x	1.2	1.3	1.8	0.8	0.5	0.7	1.3	0.3
0.2	0.2	0.4	0.1	0.3	0.4	1.1	0.1	0.2	0.5	1.7	0.1
x	x	x	x	0.5	0.6	1.5	a	0.4	0.5	1.3	0.1
3.1	3.3	4.5	2.3	5.6	6.1	9.9	3.3	5.0	5.2	8.5	2.6
2.4	2.4	4.5	0.2	1.1	1.0	1.3	0.5	1.1	1.5	2.8	0.8
2.4	2.2	2.6	1.5	1.6	1.7	3.5	0.5	0.9	1.0	2.0	0.2
								x	x	x	x
2.5	2.7	6.0	0.2	2.3	2.1	3.6	0.5	1.9	1.9	4.0	0.2
0.5	0.6	1.1	0.2	0.7	0.8	1.3	0.2	0.7	0.7	0.9	0.4
0.4	0.4	0.7	0.1	0.9	0.8	1.5	0.1	0.3	0.4	0.9	0.2
0.6	0.8	1.8	0.3	1.3	1.3	2.4	0.6	0.7	0.9	1.8	0.6
4.6	4.6	6.5	2.6	1.5	1.9	3.6	1.0				
3.7	3.7	4.4	3.0	3.0	2.4	3.6	0.3				
6.5	5.5	7.0	3.0	3.0	2.8	5.1	1.0				
1.4	1.5	2.9	0.4	2.9	2.6	5.5	0.1	0.5	0.9	2.7	a
8.2	8.1	12.4	0.5	8.1	7.4	10.2	3.1	3.1	3.1	4.9	0.9
1.9	1.5	2.6	0.2	1.9	1.8	3.1	0.5	0.8	1.1	2.7	a
0.5	0.4	0.5	0.1	0.7	0.7	1.2	0.4	0.3	0.3	0.4	0.1
1.4	1.4	1.9	0.8	0.9	1.1	2.6	0.7	0.4	1.1	4.2	0.1
0.1	0.1	0.1	a	0.3	0.4	0.6	0.2	0.3	0.3	0.3	0.3
x	x	x	x	0.2	0.2	0.4	a	0.1	0.1	0.1	0.1
0.4	0.3	0.5	0.1	0.3	0.3	0.7	0.1	0.4	0.4	0.6	0.1
x	x	x	x	0.2	0.2	0.4	a	x	x	x	x
0.4	0.4	0.6	0.1	0.2	0.4	0.9	0.1	0.5	0.7	1.6	0.1
0.2	0.2	0.3	0.1	0.5	0.4	0.7	0.2	0.5	0.6	1.7	0.3
0.5	0.3	0.5	a	0.4	0.4	0.9	0.1	0.5	0.4	0.5	0.2
x	x	x	x	x	x	x	x	0.1	0.1	0.1	a
x	x	x	x	0.2	0.2	0.2	0.1	0.2	0.4	0.9	a
0.4	0.4	0.5	0.3	0.4	0.5	1.2	a	0.4	0.4	0.7	a
0.6	0.6	0.9	0.2	0.2	0.2	0.4	a	0.3	0.2	0.4	a
0.2	0.3	0.9	0.1	0.1	0.2	0.5	a	0.2	0.3	0.4	0.1
								x	x	x	x
x	x	x	x	0.5	0.7	2.3	0.1	1.5	1.4	2.2	0.4
4.3	4.4	7.9	2.0	5.9	6.3	9.8	4.4	4.9	5.2	8.9	3.1

a - Less than .05%   x - Only one college reporting

EXPENDITURE ANALYSIS by LOCATION of COLLEGES: Percentages

NAME OF ACCOUNT	Number of Colleges Reporting	Total 24 Colleges Med.	 Avg.	 High	 Low
F. Instruction, Departmental Research and Specialized Educational Activities					
1. Instruction and Departmental Research					
a. Instructional Salaries	24	34.3	35.1	54.0	21.0
b. Clerical and Supporting Services Salaries	12	0.5	0.7	1.9	0.1
c. Student Wages	13	0.3	0.6	2.0	a
d. Supplies and Expense	24	2.3	2.6	7.2	0.5
e. Equipment - Instruction (newly acquired)	19	0.8	1.0	3.2	a
f. Foundation and Other Grants for Retirement	1	x	x	x	x
2. Specialized Educational Activities	0				
ALL INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES	24	39.6	39.2	59.2	23.5
G. Organized Research	0				
H. Libraries					
1. Salaries and Wages	24	2.5	2.4	3.6	1.1
2. Supplies and Expenses	24	0.2	0.3	1.1	a
3. Books	23	0.7	0.8	2.5	0.1
4. Microfilms	10	a	0.1	0.2	a
5. Periodicals	24	0.2	0.2	0.5	0.1
6. Binding	21	0.1	0.1	0.5	a
ALL LIBRARIES	24	3.7	3.7	6.0	1.6
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)					
1. Administration and Supervision	23	1.2	1.4	3.6	0.3
2. Operation of Buildings	24	3.1	3.5	9.4	0.6
3. Maintenance and Repairs of Buildings and Rent	24	* 3.8	* 5.4	*20.6	1.1
4. Heat, Light, Power, Water and Sewer	24	2.5	2.9	6.8	1.0
5. Grounds, Roads and Walks	18	0.9	1.0	3.3	0.1
6. Police and Watchmen	15	0.6	0.8	2.0	0.2
7. Fire and Boiler Insurance	24	0.4	0.5	1.6	0.1
8. Fire Protection and Safety Provided by College	5	0.1	0.2	0.4	a
9. Fire Protection and Safety Provided by Community	1	x	x	x	x
10. General Trucking	17	0.5	0.6	1.6	a
11. Interest and Assessments	8	2.7	2.8	6.1	0.4
ALL OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT	24	*15.9	*16.3	*28.7	8.3
ALL EDUCATIONAL AND GENERAL	24	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting   * - Includes rent

EXHIBIT XXIV (Continued)

5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
29.7	33.3	54.0	21.0	33.3	34.1	43.8	28.6	36.5	37.7	45.7	34.0
0.3	0.3	0.4	0.1	0.6	0.7	1.4	0.2	0.9	1.0	1.9	0.1
0.3	0.4	1.0	a	0.3	0.3	0.3	0.3	0.7	0.9	2.0	0.5
2.2	2.4	4.1	1.3	2.6	3.1	7.2	1.4	2.1	2.1	3.4	0.5
0.2	0.3	0.7	0.2	1.1	1.2	2.4	0.2	0.9	1.3	3.2	a
								x	x	x	x
31.4	36.4	59.2	23.5	41.1	38.6	47.0	30.9	40.6	41.9	52.5	38.0
1.6	1.9	3.4	1.2	2.4	2.3	3.4	1.1	2.8	2.7	3.6	1.8
0.2	0.1	0.2	a	0.1	0.2	1.0	a	0.2	0.3	1.1	0.1
0.7	0.6	1.0	0.1	0.5	0.9	2.5	0.3	0.8	0.9	1.7	0.2
a	a	a	a	0.1	0.1	0.2	a	x	x	x	x
0.1	0.1	0.2	0.1	0.1	0.2	0.5	0.1	0.2	0.2	0.3	0.1
0.1	0.1	0.2	a	0.1	0.1	0.5	a	0.2	0.2	0.2	0.1
2.6	2.8	4.4	1.6	3.8	3.8	5.7	1.9	3.9	4.2	6.0	3.1
1.6	1.4	1.7	0.6	1.2	1.2	2.7	0.3	1.0	1.6	3.6	0.4
3.0	3.5	6.3	2.3	3.2	4.0	9.4	0.6	2.4	2.7	4.9	1.6
2.4	5.5	12.3	1.1	3.6	4.5	9.5	2.3	* 4.9	* 6.6	*20.6	1.1
2.6	3.4	6.0	1.2	2.5	2.2	3.5	1.0	2.9	3.5	6.8	2.0
0.9	0.9	1.6	0.1	1.1	1.0	2.3	0.1	0.7	1.1	3.3	0.2
0.9	0.8	1.3	0.2	0.6	0.7	1.5	0.2	0.5	0.8	2.0	0.4
0.5	0.5	0.9	0.1	0.2	0.4	1.1	0.1	0.5	0.7	1.6	0.1
x	x	x	x	0.2	0.2	0.3	0.1	0.1	0.1	0.1	a
				x	x	x	x				
0.3	0.3	0.3	0.2	0.6	0.7	1.2	0.1	0.5	0.6	1.6	a
x	x	x	x	2.0	2.3	4.9	0.4	2.7	2.2	2.7	1.2
15.0	16.1	26.8	8.3	13.9	15.0	20.0	9.5	*17.5	*18.2	*28.7	11.3
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%   x - Only one college reporting   * - Includes rent

EXPENDITURE ANALYSIS by LOCATION of COLLEGES: Percentages

SUMMARY OF ALL EXPENDITURES		Number of Colleges Reporting	Med.	Total 24 Colleges Avg.	High	Low
I	Educational & General	24	65.2	68.0	89.6	53.8
II	Auxiliary Enterprises	24	31.0	27.5	40.5	4.7
III	Student Aid	24	2.1	2.9	16.7	0.3
IV	Other Educational Operations	8	1.2	3.6	12.1	0.6
V	Intercollegiate Athletics	7	1.2	1.7	3.5	0.6
VI	Annuity Payments (net)	2	0.2	0.2	0.4	a
	ALL EXPENDITURES	24	100.0	100.0	100.0	100.0

a - Less than .05%

EXHIBIT XXIV (Continued)

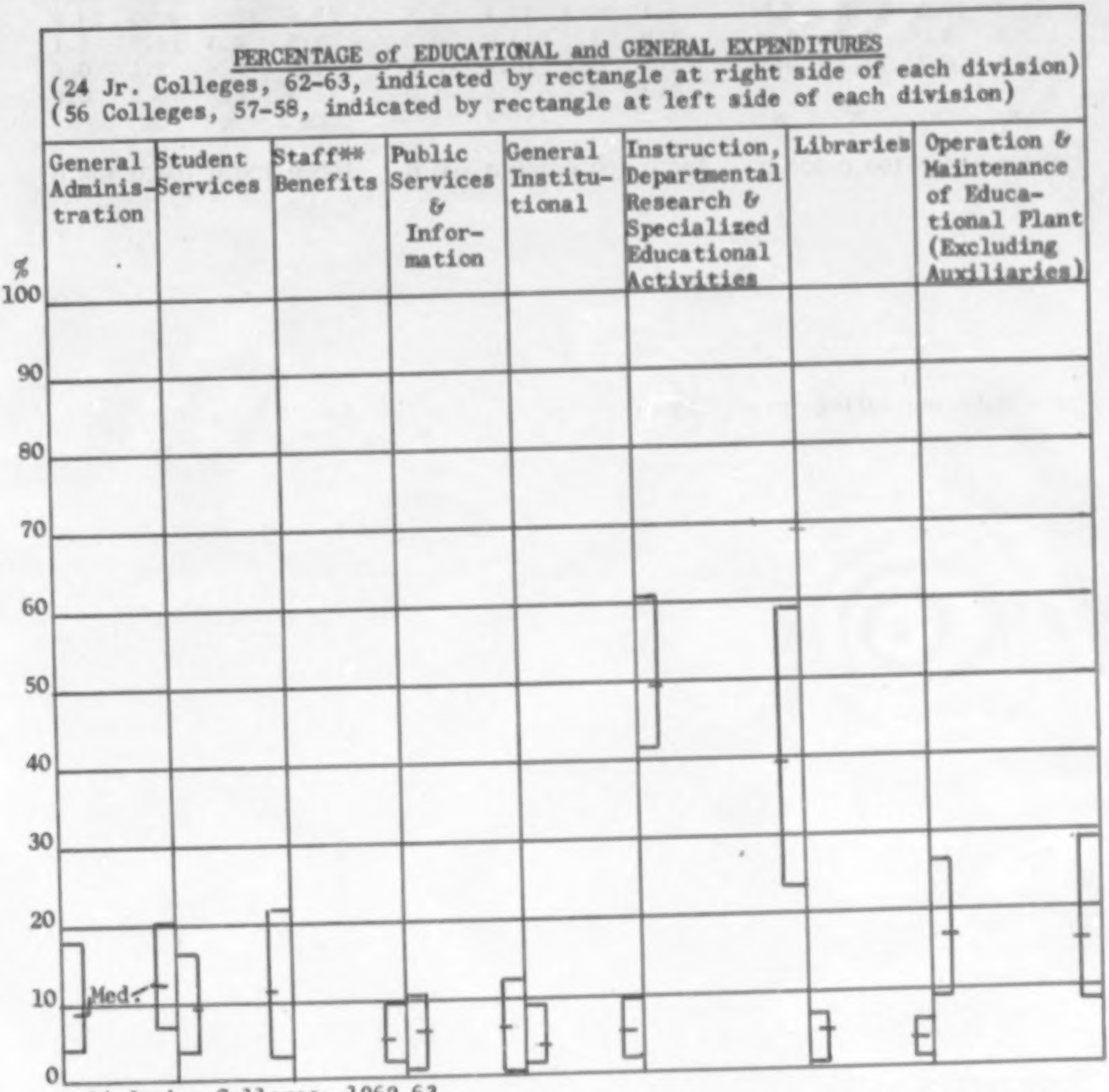
5 Central Colleges				11 Eastern Colleges				8 Southern Colleges			
Med.	Avg.	High	Low	Med.	Avg.	High	Low	Med.	Avg.	High	Low
78.9	77.1	89.6	60.2	64.0	67.5	87.0	56.7	64.3	62.9	70.6	53.8
12.8	17.3	37.0	4.7	33.1	29.2	39.4	8.5	29.6	31.6	40.5	24.6
2.8	3.0	5.7	0.8	1.9	1.7	3.2	0.3	2.5	4.3	16.7	1.1
6.4	6.4	12.1	0.6	1.1	3.2	10.1	0.6	1.5	1.5	2.1	0.8
				1.2	1.7	2.9	1.0	1.3	1.7	3.5	0.6
x	x	x	x					x	x	x	x
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

x - Only one college reporting

EXHIBIT XXV

EXPENDITURE PATTERNS for VARIOUS EDUCATIONAL FUNCTIONS

A Comparison with A Study in 56 Colleges*



24 Junior Colleges, 1962-63

Range	6.9-20.2	3.2-21.8	2.3-9.9	0.5-12.4	2.0-9.8	23.5-59.2	1.6-6.0	8.3-28.7
Med.	12.3	11.4	4.9	6.1	5.3	39.6	3.7	15.9
Avg.	12.9	11.0	5.2	6.1	5.5	39.2	3.7	16.3

56 Colleges, 1957-58

Range	4.2-18.1	3.8-16.4	-	1.0-10.4	1.6-8.9	41.7-60.9	0.7-7.0	9.1-26.2
Med.	8.8	9.4	-	5.9	3.9	49.6	4.9	16.6
Avg.	9.0	9.2	-	5.6	4.1	49.8	4.8	16.4

*As shown in "A Second Look at the Sixty College Study"

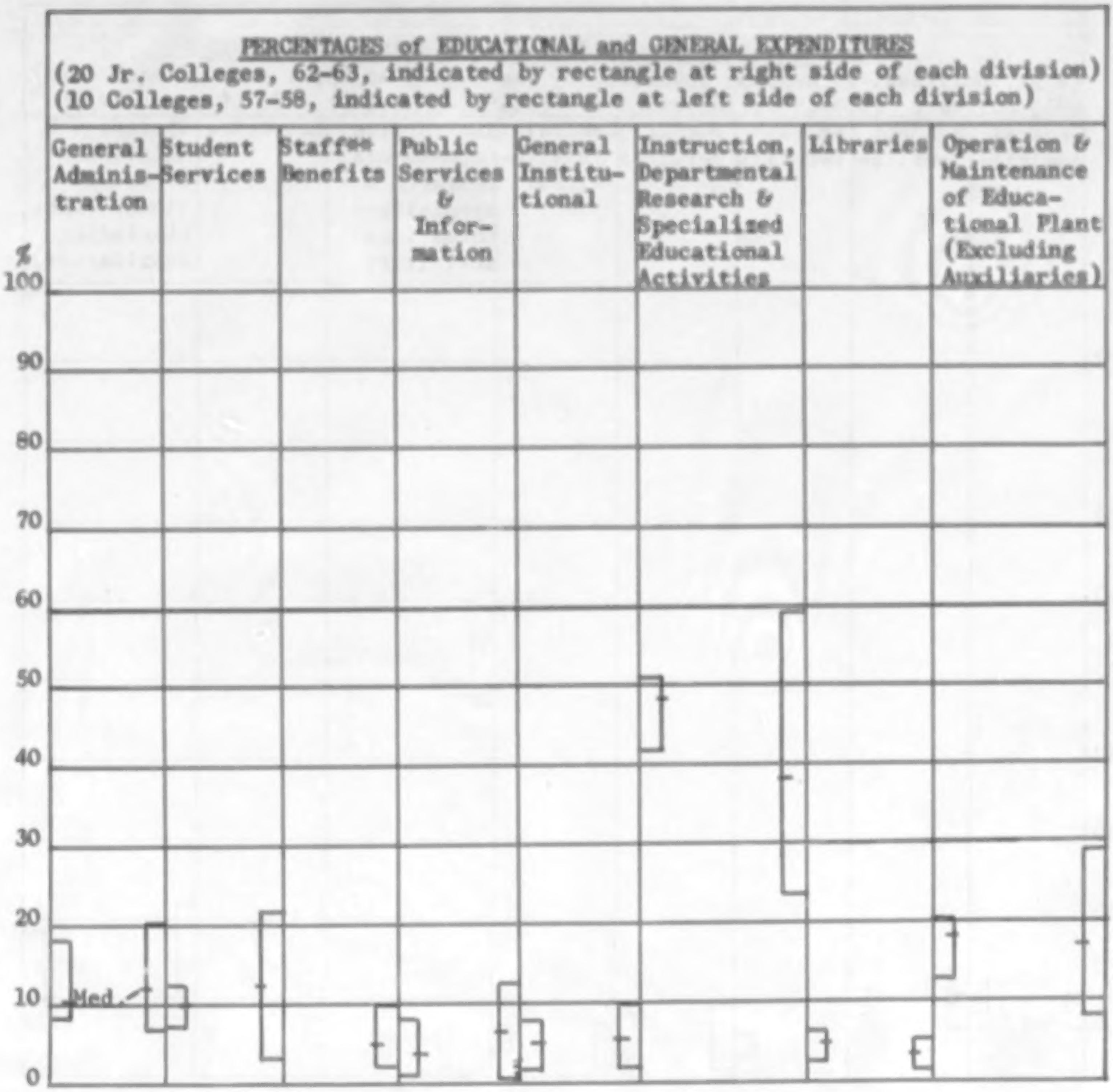
**Staff Benefits were calculated as a separate category for the present study

EXHIBIT XXVI

EXPENDITURE PATTERNS for VARIOUS EDUCATIONAL FUNCTIONS

A Comparison with A Study in 10 Colleges*

Enrollments of 200-600



PERCENTAGES of EDUCATIONAL and GENERAL EXPENDITURES
(20 Jr. Colleges, 62-63, indicated by rectangle at right side of each division)
(10 Colleges, 57-58, indicated by rectangle at left side of each division)

*As shown in "A Second Look at The Sixty-College Study"

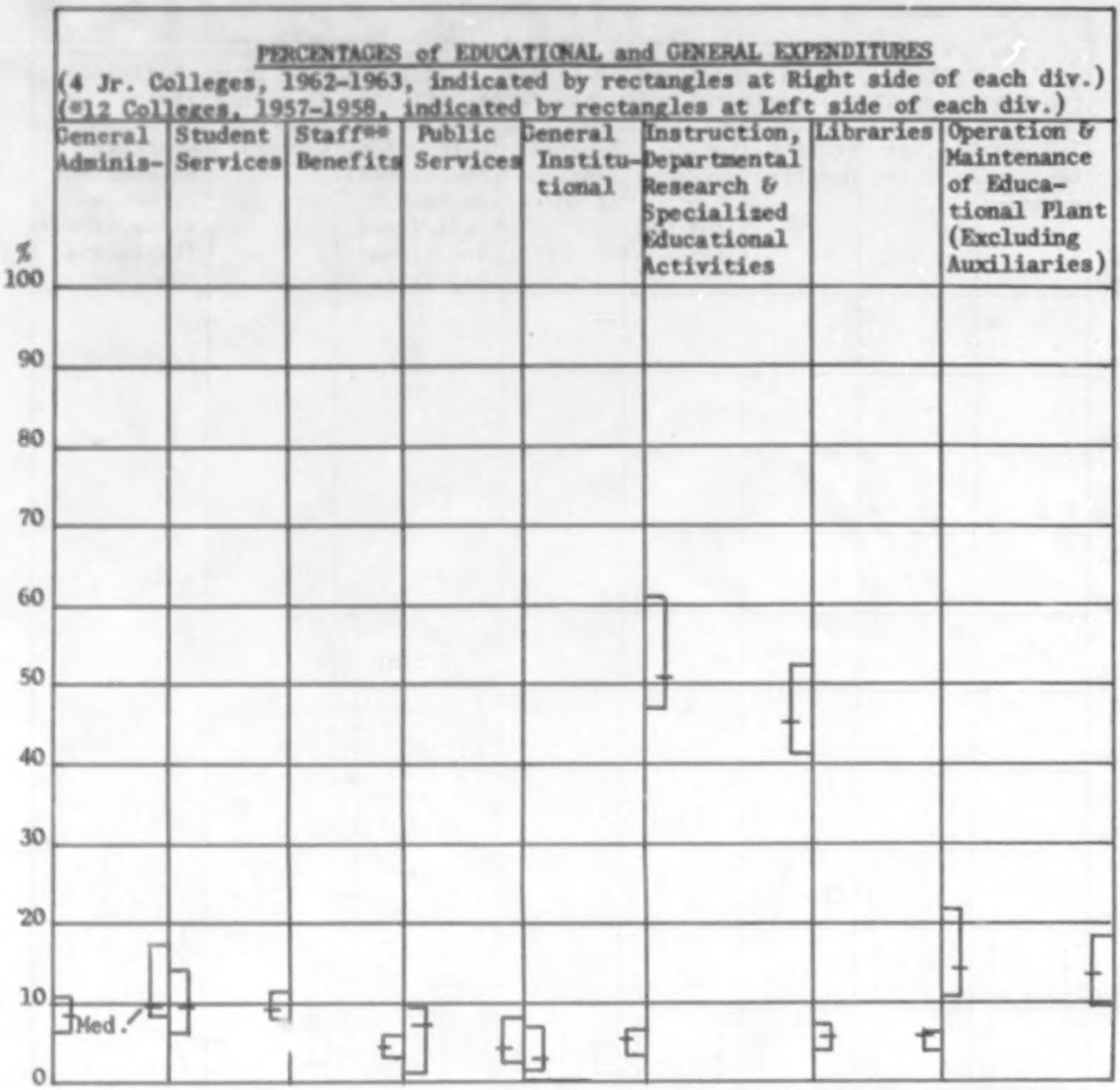
**Staff Benefits were calculated as a separate category in the present study

EXHIBIT XXVII

EXPENDITURE PATTERNS for VARIOUS EDUCATIONAL FUNCTIONS

A Comparison with A Study in 12 Colleges*

Enrollments of 1001-1400



*As shown in "A Second Look at The Sixty College Study", 1957-58

**Staff Benefits were calculated as a separate category in the present study

SUMMARY

The principal purpose of this project was to collect and analyze data relating to income and expenditure patterns of private junior colleges in order that these educational institutions may have available to them, for the first time, comparative financial information which may be utilized in appraising and improving their fiscal practices and policies.

The various data received were translated into percentages in order that comparable relationships could be determined between individual schools and groups of schools.

The schools were grouped by type of school - for women
- for coeducational

by enrollment size - below 351
351-449
450-549
550-up

and by location - central
eastern
southern

Thus any school with the desire to do so may transfer its own data to the suitable percentages and compare itself with any of the groups.

Further, because this report is calculated in percentage form, and not in terms of dollars, comparisons are valid for a longer period of time than would otherwise be the case.

Income and expenditure patterns are clearly discernible in the tabulations, and particularly so in the graphic exhibits. The income patterns are generally so broad in range that they are not as useful to a new college as might be hoped.

However, the expenditure patterns which are the most useful and most desired tools are quite excellent and should be really helpful to budget makers and administrators, and for many comparison studies for long-range planning and for fund-raising purposes.

3

The various exhibits and comparative charts emphasize several points:-

1. There are definite patterns of expenditures in the junior colleges.

2. In general these patterns have a slightly wider spread of percentage values than do those of the four-year colleges.

3. The range of expenditures for libraries is very narrow and more nearly matches that for the four-year colleges than any other pattern.

4. Except in the larger junior colleges these schools as a group spend more on operation and maintenance of the educational plant than had been expected. Apparently this area deserves some attentive study by most of the administrators.

5. The instructional costs of the junior colleges are lower than those of the four-year colleges. Very possibly this may be due to less requirement for specialized study and less demand for advanced degree work and the like. Moreover, the percentage spread in this area is so wide as to indicate that further and deeper study in this field should be undertaken.

6. The junior colleges spend more percentage-wise than do the four-year colleges for general administration, student services, public services and general institutional expenditures.

7. This study shows very clearly that the junior colleges depend much more heavily on student fees for income for operating than do the four-year colleges.

    In point of fact the junior colleges have very small endowments producing income for current operations. The only exceptions to this statement are some of the southern schools.

    Likewise, except for a few of the southern schools and the church-supported schools, gifts for current operations are not a heavy factor in current operations.

    Table D shows three-quarters of these junior colleges expending current money for some or all of their student aid purposes, i. e., money which might be used for instruction and libraries if the student aid were endowed.

    Furthermore, only eleven of the twenty-four colleges studies are carrying on development programs.

    With the obvious need for such programs it is apparent that much more effort is needed in these areas of endowments, gifts, and annuities.

RECOMMENDATIONS

This present study is, of course, a static picture of the operations for the year 1962-63. Without the earlier Sixty-College Studies which were available for comparisons there would be no reasonably good assurance that the patterns evolved were fair ones. Fortunately, these earlier projects were available and confirm that the patterns developed in this study are valid, and should prove to be very useful as guideposts.

However, it is suggested that in another few years a second study be made to determine the trends of the guidelines and to revivify the pictures.

At least some portion of the junior colleges involved in this study is preparing to revamp its accounts to fit the patterns of this study, and it is hoped that the practices involved in this study, with its resultant guideposts, will encourage others to make serious efforts in this direction. It was with this thought in mind that the extensive Appendix II "Definitions and Notations of Income and Expenditure Items" was included herewith.

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APPENDIX I

The Junior Colleges Participating

Averett College, Danville, Virginia Ralph Dorr, Business Manager	(Southern)
Bennett College, Millbrook, New York Col. George E. Woods, Jr., Business Manager	(Eastern)
Bluefield College, Bluefield, Virginia Dan Parrish, Business Manager	(Southern)
Bradford Junior College, Bradford, Massachusetts Miss Muriel Landau, Assistant Treasurer	(Eastern)
*Briarcliff College, Briarcliff Manor, New York Peter W. Fazzolare, Business Manager	(Eastern)
Cazenovia College, Cazenovia, New York Richard L. Helbig, Business Manager	(Eastern)
Christian College, Columbia, Missouri Ruth McKibben (Mrs. J. S.), Financial Secretary	(Central)
Clarke Memorial College, Newton, Mississippi Joe Baker, Business Manager	(Southern)
Donnelly College, Kansas City, Kansas Sister Damien Boeding, O.S.B., Treasurer	(Central)
Immaculata Junior College, Washington, D. C. Sister Sarah Marie, S.P., Treasurer	(Southern)
Kendall College, Evanston, Illinois Ralph E. Miller, Business Manager	(Central)
Monticello College, Alton, Illinois George Adair, Business Manager	(Central)
Ohio College of Applied Science, Cincinnati, Ohio C. J. Krause, Controller	(Central)
Pine Manor Junior College, Wellesley, Massachusetts William P. Person, Business Manager and Controller	(Eastern)
Point Park Junior College, Pittsburgh, Pennsylvania Clarence B. Randall, Treasurer	(Eastern)

* The figures in this study are representative of the 1962-63 when Briarcliff College was a two-year college.

Reinhardt College, Waleska, Georgia (Southern)
J. Alton Johnson, Business Manager

Union Junior College, Cranford, New Jersey (Eastern)
Stanley Wisniewski, Comptroller

Virginia Intermont College, Bristol, Virginia (Southern)
S. O. Snodgrass, Business Manager

**Voorhees College, Denmark, South Carolina (Southern)
Orlando H. White, Business Manager

***Wesley College, Dover Delaware (Eastern)
William R. M. Osborne, Business Manager

Westbrook Junior College, Portland, Maine (Eastern)
John Wolf, Business Manager

Wingate College, Wingate, North Carolina (Southern)
Joel C. Herren, Bursar

York Junior College, York, Pennsylvania (Eastern)
Alfred F. Williams, Business Manager

**In 1962-63 name was Voorhees Junior College
***In 1962-63 name was Wesley Junior College

APPENDIX II

Explanations of Income and Expenditure Categories with Denfinitions and Explanatory Notes

CURRENT INCOME CAPTIONS *

Current income includes all income which is expendable for the current operations of the institution. It does not include receipts to be added to the loan funds, endowment and other nonexpendable funds, annuity funds, agency funds, or funds for plant additions.

The major categories of current income to be used in this study are:

I. Educational and General
II. Auxiliary Enterprises
III. Student Aid
IV. Other Educational Operations
V. Intercollegiate Athletics
VI. Annuity Income (Net)

I - EDUCATIONAL AND GENERAL

This category includes all current general income, all unrestricted funds income, and all current restricted funds income to the extent such funds have been appropriated during the period covered by the statement.

Educational and general income have been classified by sources as follows:

A. Student Fees
B. Government Appropriations
C. Endowment Income
D. Gifts and Grants
E. Organized Activities Relating to Educational Departments
F. Other Sources

I-A. STUDENT FEES

Under this caption should be included all tuition, general and specific fees assessed against students for educational and general purposes, net of refunds. Charges for room, board, and for services rendered by other auxiliary enterprises are not included here but are reported separately under their respective headings. Receipts of the agency funds should be excluded also from this caption.

Lump Sum fees should be allocated in accordance with the institution's customary accounting practice for purposes of computing income of the activity concerned.

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* Material largely adapted and, in some instances, quoted from "College and University Business Administration, Volume I," American Council on Education.

CURRENT INCOME CAPTIONS (Continued)

I-A-1. Tuition - Regular Sessions - Include here all tuition fees assessed against students during regular sessions for educational purposes, regardless of source of funds. Include lessons in applied music and art, but not piano or other practice fees which should be included in I-A-2, Laboratory and Incidental fees. Include matriculation and course fees.

I-A-2. Laboratory and Incidental - Include here all other general and specific fees assessed against students for educational or general purposes, (excluding charges for room, board and other services by auxiliary enterprises), such as:

Application and registration fees
Health service fees charged students if on a regular basis
Graduation fees, including diplomas, caps and gowns
Student activities fee (not including those handled on an agency basis only)
Transcripts
Library fees and library fines
Laboratory breakage charges

Do not include forfeitures of room deposits, but credit them to auxiliary enterprises. Do not include health or infirmary income received from insurance companies or from students in excess of regular health or infirmary fees, but credit such income to I-G-6, Other Sources - Miscellaneous Income.

I-B. GOVERNMENT APPROPRIATIONS

There should be included here all amounts received from or made available by governmental sources out of governmental, not institutional, revenues, which are expendable in the current year for educational and general purposes. These amounts include also funds disbursed for the institution by state or federal treasuries on separate institutional vouchers. Income from governmental agencies for contract research and services should not appear here, but should be reported under I-G-1, Other Sources, Contract Research.

I-C. ENDOWMENT INCOME

Under this heading should be included the income earned on the investment of endowment and other nonexpendable funds available for educational and general purposes.

Earnings of endowment funds designated for purposes other than educational and general, such as student aid, loan funds, or plant additions, are not included here, but should be reported under other appropriate Current Income Captions.

If endowment fund investments include real estate, only the net income from such property should be reported here. If there is a net loss from these operations, it should be deducted from other income of the same fund or fund groups.

Annuity income, net, is to be reported under Caption VI.

I-D. GIFTS AND GRANTS

I-D-1. Unrestricted - Under this caption should be included all unrestricted gifts appropriated and expended for educational and general purposes.

I-D-2. Restricted - Restricted gifts and grants appropriated for educational and general purposes should be reported here, but only to the extent expended during the period covered by the report.

Income appropriated and expended for research and services, other than from governmental agencies, should be reported here unless reportable under I-G-1, Other Sources, Contract Research.

I-F. ORGANIZED ACTIVITIES RELATING TO EDUCATIONAL DEPARTMENTS

Here will be reported the gross income of all enterprises organized and operated in connection with instructional departments, and conducted primarily for the purpose of giving professional training to students as, for example, a Kindergarten, or perhaps a Museum.

If professional training of students is secondary to service to students and staff, then the activity should be classfied as an auxiliary enterprise and so reported.

I-G. OTHER SOURCES

All items of income for educational and general purposes not covered elsewhere should be reported here.

I-G-1. Contract Research - Include income from Governmental Agencies for contract research and services as well as income appropriated and expended for research and services.

I-G-2. Income from Current Funds Investments - Include income from current funds investments including interest on current student loans.

I-G-3. Rent from Educational Buildings, etc. - Rentals received from outside agencies or persons for the use of auditoriums, tennis courts, and equipment, etc.

I-G-4. Salvage Value of Materials and Equipment Sold

I-G-5. Foundation or Other Grants for Retirement (as "Carnegie" grants, or church and conference grants for this purpose)

I-G-6. Miscellaneous - All miscellaneous income such as: cash discounts and allowances, proceeds from the sale of publications, incidental income of educational departments not conducted primarily for professional training of students, health or infirmary income paid by insurance companies, or by students, in excess of regular health fees.

II - AUXILIARY ENTERPRISES

Under this heading is reported the gross income of enterprises existing primarily for service to students, faculty and staff, and which are intended to operate on a self-supporting basis, such as dining halls, dormitories, residence halls, bookstores, student unions, cafeterias or snack bars, faculty housing, laundries operated primarily for students and staff or dormitories, and similar enterprises.

III - STUDENT AID

Under this caption should be reported all income specifically designated for scholarships (including athletic scholarships), fellowships, prizes, and other similar purposes. Additions to loan funds are not included here.

IV - OTHER EDUCATIONAL OPERATIONS

Income from educational activities designed primarily to serve the general public, such as summer schools, extension services, night schools, correspondence courses, adult evening courses, and short courses, and the like.

V - INTERCOLLEGIATE ATHLETICS

The gross income of intercollegiate athletics including fees from concessionaires, food service operations at athletic events, guarantees, gate receipts, etc., should be reported here. Appropriate allocation of student fees also should be included.

VI - ANNUITY INCOME (NET)

Annuity income is the income earned on a principal amount given to the institution with an attached condition that annuity payments are to be made by the institution to the donor. Report here the net amount by which income received on such principal sums exceeds payments made to annuitants.

CURRENT EXPENDITURE CAPTIONS

Current expenditures include expenditures both of current general funds and current restricted funds. They include expenditures for equipment made from current funds.

The major categories of current expenditures to be used in this study are:

I. Educational and General
II. Auxiliary Enterprises
III. Student Aid
IV. Other Educational Operations
V. Intercollegiate Athletics
VI. Annuity Payments (Net)

I - EDUCATIONAL AND GENERAL

Under this heading should be included the current expenditures of all departments and activities of the institution concerned with its educational program.

Expenditures have been classified for this study as follows:

A. General Administration
B. Student Services
C. Staff Benefits (to be shown as a separate category in this study)
D. Public Services and Information
E. General Institutional
F. Instruction, Departmental Research and Specialized Educational Activities (Faculty salary plus meals = salary) (It is not Staff Benefits)
G. Organized Research
H. Libraries
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)

Subclassifications under each heading have been provided to show further details. It is important to maintain uniformity by showing expenditures in accordance with the functional classification adopted herein.

I-A. GENERAL ADMINISTRATION

Under this caption should be included all expenditures of the general executive and administrative offices serving the institution as a whole. Expenditures such as salaries of officers, secretaries and clerks, office expense and supplies, travel, and office equipment should be included here.

To promote uniformity in expenditure reporting, three subdivisions of administration are provided in this section of expenditure accounts:

Chief Administrative Office and his entertainment (but not his house operation and maintenance, which is I-I-3)
Academic Administration
Business and Financial Administration

Variations are numerous as to titles of officers performing administrative functions, and subclassifications are provided so that expenses incurred by each administrative office may be classified under titles reported. If an officer's duties require him to serve in two or more organizational functions of an institution, his salary and the cost of his office operation should be prorated in accordance with the division of his responsibilities. If an officer teaches, the portion of his salary applicable to instruction should be prorated to I-F-1-a - Instructional Salaries. The amount of salary to be prorated should be determined by costing his teaching duty hours at the rate ordinarily paid for the professional rank and grade normally assigned to the teaching he performs.

Administrative charges that can be directly charged, appropriately, to auxiliary enterprises or some other group of accounts, should be so charged, and not reported here. However, administrative costs and general expenses which can be allocated, only indirectly, to auxiliary enterprises or some account group other than Educational and General, should not be allocated for purposes of this study.

I-A. GENERAL ADMINISTRATION

I-A-1. Governing Board or Trustees - Expenses incurred for board meetings, including trustee travel, secretarial costs and preparation of agenda and minutes, are to be listed under this account. Expenses for special trustees' reports, not intended for general circulation, are to be included here. Costs of reports circulated to alumni, and general public are to be reported under I-D-1-b - Public Relations and Information.

I-A-2 Chief Administrative Office - Include under this heading, in addition to the President's office, all other offices which perform top administration such as those of the Vice President and the Dean of Administration. The salaries of these officers and the expenses incurred by their offices should be reported under the officers' titles, as listed below:

I-A-2-a. President - Include all expenses connected with the office of the Chief Executive Officer except the cost of housing provided by the college, which should be charged to I-I-3 Maintenance and Repairs of Buildings, and the expenses of a Vice President or other as director of fund raising who has no other assignments. The fund raising expense in such case should be reported under I-D-3 - Development. Expenditures of the President's office should not be prorated to other activities.

I-A-2-b. Vice President - Provided the duties performed are those related to top administration of the institution as a whole, include here all salaries and expenses of the Vice President's office.

I-A-2-c. Dean of Administration - Include all salaries and expenses of the office of Dean of Administration, provided the duties performed by this office are those of top administration rather than academic administration.

I-A-3. Academic Administration - Include under this heading all expenses of all offices or portions thereof, whose duties are those of institution-wide academic administration. Salaries and expenses should be reported by the officers' titles, as listed below.

I-A-3-a. Vice President
I-A-3-b. Dean of Administration
I-A-3-c. Dean of Faculty

I-A-4. Business and Financial Administration (Gross) - Include all the expenses of the business offices or officers whose duties and responsibilities include collection of revenue, custody of funds and personal property, disbursement of funds, financial accounting and reporting, purchasing, nonacademic personnel administration, and the management of all the institution's business activities. The cost of investment services should be included if performed by a paid administrative officer of the institution, but if investment services and counseling are performed by an outside counselor, this expense should be charged to I-E-12 - Investment Counsel and Custody Fees (External). Salaries and expenses should be reported by the officers' titles, as listed below.

I-A-4-a. Vice President
I-A-4-b. Treasurer
I-A-4-c. Business Office
I-A-4-d. Business Manager
I-A-4-e. Comptroller or Controller
I-A-4-f. Bursar
I-A-4-g. Purchasing Agent
I-A-4-h. Assistant Treasurer
I-A-4-i. Personnel Officer

I-B. STUDENT SERVICES

Under this heading should be included the net expenditures by the college for services to the student body as a whole. Disbursements by the institution on an agency basis for student organizations and activities should be excluded.

I-B-1. Administration of Student Affairs - Include the salaries and expenses of officers and offices dealing directly with the administration of student affairs. If any officer has teaching duties, his salary should be prorated as indicated under I-A. Charge to Auxiliary Enterprises the expenses of persons primarily concerned with student life in dormitories, such as social directors, house directors and directors of residences.

Report expenditures of the individual officers or their offices under titles in use at the college, including:

I-B-1-a. Dean of Students
I-B-1-b. Dean of Men
I-B-1-c. Dean of Women
I-B-1-d. Dean of Administration - Include only if this officer performs any of the functions of administration of student affairs.
I-B-1-e. Student Aid Office - Include the cost of supervision of the student aid program.

I-B-2. Admissions - All expenses assignable to the admissions function, including student recruitment, should be reported here. When admissions and registrar's costs are combined, costs may be analyzed and properly distributed between the two functions.

I-B-3. Registrar or Recorder - All costs of the registrar's office and registration procedure should be included in this account - see I-B-4.

I-B-4. Placement Office - Expenditures for student placement should be reported here. Where student placement activities are scattered throughout the college with no central responsibility, do not attempt to collect the costs, but cover by explanatory remark.

I-B-5. Student Advisors, Guidance Program and Testing Services

I-B-5-a. Student Advisors - Report expenditures only if this represents an assigned function. If this is performed informally by staff members assigned to regular administrative or instructional duties, do not assemble the costs but report this fact by explanatory note.

I-B-5-b. Guidance Program - See I-B-7

I-B-5-c. Testing Services - Include only if separated, but enter an explanatory note if such services are rendered and not accounted for separately.

I-B-6. Student Organizations and Activities - Include only net cost of student organizations to college. Disbursements by the college on an agency basis should not be included in expense.

I-B-7. Chapel or Chaplain - Expenses to be included here are those related to daily and Sunday services only. Other expenses incurred by use of the chapel should be reported in appropriate captions under I-E, General Institutional.

I-B-8. Health - Infirmary Service. Student accident and health programs paid for by students should not be included as infirmary cost, but treated as agency transactions. If part of costs is paid by the institution, this part should be included here.

I-C. STAFF BENEFITS

I-C-1. Social Security Premiums - Contribution of college to social security program for all college employees, except Auxiliary Enterprises.

I-C-2. Group Insurance - Contributions of college to all staff insurance policies, except Auxiliaries.

I-C-3. Retirement Contract Premiums - Include college's contributions to TIAA or similar program, except for Auxiliaries.

I-C-4. Retirement Grants and Allowances - Include here only costs of retirement plans borne by college. Foundation - like "Carnegie" - grants, for example, are reported under I-F-1-g, except Auxiliaries.

I-C-5. Workmen's Compensation - Include all expenditures under Workmen's Compensation programs, again except Auxiliaries.

I-C-6. Grants-in-Aid - Include fellowships to teachers, remission of fees, and other instructional expenses for academic and nonacademic staff members. Do not include grants to relatives of staff members - which should be reported under III-D, Student Aid - Other. Except Auxiliaries.

I-D. PUBLIC SERVICES AND INFORMATION

Includes all costs of relations with general public, alumni, and other institutions.

I-D-1. Publicity, Public Relations and Information

I-D-1-a. Publicity

I-D-1-b. Public Relations and Information - Include expenses of news bureaus and other general publicity as well as expenditures for the development and preservation of sound relations with all of the college's publics.

I-D-1-c. Campus Information Bureau - Report expense only if separate office maintained.

I-D-2. Publications - Include cost of bulletins, or special publications providing information about the college. Summer school bulletins and publications of specialized educational activities should be charged directly to the appropriate activity.

I-D-2-a. Catalogs - Usually, a compilation of standard information such as college organization, entrance requirements, course offerings, degrees, faculty or officers of instruction and staff, and related basic data. If catalogs are used for two or more years, prorate the cost over the years, and include here the cost applicable to the year reported on.

I-D-2-b. Bulletins and Others - Publications giving variable information that may change more or less frequently, such as class schedules, etc., and classified courses.

I-D-3. Development - Expenditures for development, promotion and fund raising, if these duties are performed by a separate development office or by a full-time or part-time officer of the institution, other than the President. Special nonrecurring campaigns should be excluded for the purposes of this study.

I-D-3-a. Vice President - If a Vice President devotes all or part of his time to development and fund raising, include here the portion of his salary applicable to this function, together with the other expenditures he incurs.

I-D-3-b. Development Office - Include the costs of any separate development office. Include, also, any legal expenses such as those incident to acquisitions resulting from development activities, but not legal expenses of a general nature which are to be included in I-E-7, Legal and Other Professional Fees (External).

I-D-4. Alumni Office - Include institutional expenditures for alumni relations, including salaries of secretaries, alumni magazines and directories. If rented office space is maintained, include rent and other occupancy costs. Do not include in this account the operating cost of a separate alumni corporation.

I-E. GENERAL INSTITUTIONAL

Includes all remaining noninstructional or educational current general expenditures of the college as a whole, exclusive of libraries, physical plant operation and maintenance, student aid, auxiliary enterprises, other educational operations, intercollegiate athletics and annuity payments.

I-E-1. Telephone and Telegraph - Distribute, where possible, to applicable accounts all costs incident to telephone and telegraph service. Report here only the balance after distributions have been made.

I-E-2. Post Office - (less government contract receipts, if any) - Include salaries and supplies. Do not report maintenance and repair here. Include salaries of delivery personnel, if full-time, even though they may be provided by other departments.

I-E-3. Office Services - Charge to instructional (but not departmental) and auxiliary accounts amount applicable to those offices. Show here only the balance of expenses.

I-E-4. Entertainment of College Guests - Expenditures by members of the faculty or staff other than the President. Entertainment by the President should be charged to I-A-2-a, President.

I-E-5. Staff Recruitment Travel - Include expenditures incident to the interview of prospective employees, except those of auxiliary enterprises. Include also the costs of moving to the college applicants who are employed. All other travel expense should be charged direct against the function affected.

I-E-6. Audit (External) - Report here only expense of outside auditors.

I-E-7. Legal and Other Professional Fees (External) - Report the costs of outside legal counsel, and any expenditures incident to legal action, except such as result from development or fund raising. The latter are chargeable to I-D-3 - Development. Include expenses of professional services, such as architect fees, for making preliminary plans for campus development. Do not include expenditures of a special nature which are obviously nonrecurring.

I-E-8. Insurance Premiums - Include under this account expenses for general or blanket coverage only. Do not include here the so-called Blanket Fire Insurance. This is still Specific Coverage and is to be included under I-I-7, Fire and Boiler Insurance, and under II - Auxiliary Enterprises. Specific coverage should be charged to applicable account. Auto and truck insurance, for example, should be charged to the same account as vehicles charged in I-I-10, General Trucking. If coverage extends over more than one year include the portion applicable to the year of this report. If coverage expense is borne by a church board or foundation, estimate the amount, charge as an expense, and offset by a credit to I-D-2, Restricted Gifts and Grants.

I-E-9. Commencement - Include expenses directly related to commencement only, including the cost of diplomas.

I-E-10. Concerts and Lectures - Expense under this account should be confined to activities which benefit the community generally rather than students exclusively. If concerts and lectures are given primarily for students, expense should be included under I-B-6 - Student Organizations and Activities.

I-E-11. Convocations - Include special convocations such as for awarding of honorary degrees, and scholarship recognition days. Do not include nonrecurring convocations such as centennial celebrations and special conferences financed by special grants unless it is customary to hold a similar convocation each year under another name.

I-E-12. Investment Counsel and Custody Fees - Expense for services performed by outside investment counsel. If the service is performed by a paid administrative officer of the college, charge his expense to the appropriate title under I-A-4 - Business and Financial Administration.

Do not deduct investment counsel and custody fees from income of properties to which these services relate.

I-E-13. Bad Debts - Include all bad debts except those of student or other loan funds which are chargeable in reduction of the loan funds. Include only that portion of bad debts written off which relates to the year under report.

I-E-14. Interest on Current Funds Borrowed - Interest on funds borrowed for current working capital only. Interest on funds borrowed for additions to plant should be charged to I-I-11 - Interest and Assessments under Plant Operation and Maintenance, or to II- Auxiliary Enterprises, depending on the use of the plant.

I-E-15. Membership Fees - Report here only general institutional memberships such as American Council on Education and accrediting associations. Memberships in professional societies or business associations should be charged to proper instructional, auxiliary enterprise, or intercollegiate athletic accounts.

I-E-16. Publication Subsidies - Report cost of subsidizing publications or supporting a college press. Cost of subsidizing student publications should be reported as a separate item under I-B-6 - Student Organizations and Activities.

I-E-17. Other - Include expenditures of a general institutional nature, not classifiable under a specific account listed above in the General Institutional groups.

I-F. INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES

Under this heading should be included all current expenditures of the instructional departments. These expenditures include those incurred for instructional programs for students pursuing regular courses of study which lead generally to a collegiate degree as well as programs offered off campus or on campus under the jurisdiction of an extension department.

Amounts reported under this heading should include expenditures for research conducted in educational departments and not separately budgeted or financed. Separately budgeted, organized, or financed research expenditures should be reported in Section I-G - Organized Research.

1-F-1. Instruction and Departmental Research

1-F-1-a. Instructional Salaries - Include the salaries of all academic deans and faculty members as instructional. Include the portion of coaches' salaries applicable to physical education or other educational departments, but exclude the portion of faculty salaries applicable to athletics where members of faculty also coach. This should be charged to V - Intercollegiate Athletics.

I-F-1-b. Clerical and Supporting Services Salaries - Include wages of secretaries and clerical help, salaries and wages of laboratory assistants, gymnasium locker attendants and other clerical and supporting personnel whose salaries are paid from the budgets of educational departments.

I-F-1-c. Student Wages - Report here all wages paid students from the budgets of educational departments. Do not include under III - Student Aid, wages which are paid to students.

I-F-1-d. Supplies and Expense - Include office supplies and expense, laboratory expense, and replacement and repair of existing office, laboratory, and instructional equipment. Do not include purchases of newly acquired office and laboratory equipment, but charge these to I-F-1-e - Equipment - Instruction (newly acquired).

I-F-1-e. Equipment-Instruction (newly acquired) - Include purchases of new instructional equipment - not replacements.

I-F-1-f. Foundation and Other Grants for Retirement - Include grants paid to faculty members contributed by any Foundation. Include also retirement grants and allowances paid to retired faculty members.

I-F-2. Specialized Educational Activities - Report here the gross expenditures of all activities organized and operated in connection with instructional departments, and conducted primarily for the purpose of giving professional training to students. Examples of such activities are home economics cafeterias, dramatics, museums and libraries if maintained apart from main museum and library and if supervised by professional curator or librarians, and demonstration schools.

If the activities are organized to serve the entire institution, the expenditure should be charged to the appropriate account under I-E - General Institutional.

Noninstructional activities organized to serve the student body as a whole should be reported to I-B-6 - Student Organizations and Activities.

Activities of an educational nature which are designed primarily to serve the general public should be charged to IV- Other Educational Operations.

Museums which are primarily of a public service should be reported under I-I - Operation and Maintenance of Educational Plant. However, in museums or libraries supervised by departmental secretaries the salaries should be charged to I-F-1-b - Clerical and Supporting Services Salaries.

I-G. ORGANIZED RESEARCH

Under this caption should be reported expenditures of all separately organized research divisions, such as research bureaus, and research institutes, as well as all expenditures for separately budgeted or financed research investigations. Departmental research, not separately budgeted or financed, is reported under Instruction and Departmental Research.

I-H. LIBRARIES

Include the total expenditures of the institution for separately organized libraries. Special libraries that are maintained for Specialized Educational Activities should be reported under I-F-2 - Specialized Educational Activities.

I-H-1. Salaries and Wages

I-H-2. Supplies and Expense - Include cost of microfilm readers, files, and all other library equipment.

I-H-3. Books - Report here the full cost of books purchased during year reported even though it may be the practice of the institution to capitalize all or part of the cost of these books. Include the cost of phonograph records.

I-H-4. Microfilms - Include cost of exposed and unexposed microfilm. Do not include cost of readers, files, etc., which should be included under Supplies and Expense - I-H-2.

I-H-5. Periodicals

I-H-6. Binding

I-I. OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT (Excluding Auxiliary Enterprises)

It is the intent that there shall be reported in this category only the net cost of operating and maintaining educational and administrative plant, which includes classroom, laboratory and other instructional buildings, libraries, administrative buildings, and residences furnished rent free to administrative staff. Expenditures chargeable indirectly or directly to Auxiliary Enterprises and activities other than Educational and General should not be included in this account, but charged to the appropriate activity.

I-I-1. Administration and Supervision - Charge all expenditures for salaries and wages of supervisors down to and including the level of foremen except such portions of the salaries of working foremen as may be chargeable to specific activities or projects. Charge all salaries and wages of general clerks and personnel in administrative offices and all office supplies and office equipment for buildings and grounds department.

I-I-2. Operation of Buildings - Include expenditures for janitors and maids, cleaning equipment, toilet supplies, elevator operators, etc.

I-I-3. Maintenance and Repair of Buildings - Include general furniture and other general equipment, as well as minor repair work of a routine nature. Exclude from this account, and from the total expenditures for the year, exceptional and major rehabilitation or restoration expenses. Provisions for reserves for building replacements or major rehabilitation or restoration should be included if it is the policy to make such provisions regularly and on an annual basis in order to level out plant maintenance costs. In such case, expenditures should not be reported herein as expenditures on the assumption that they are charged to the reserve. Include housing costs of residences furnished free to administrative staff for convenience of the college, and furnishings costs of these. Include rent cost of such properties.

I-I-4. Heat, Light, Power, Water and Sewer - Include expenditures for purchased or manufactured utilities and all labor assignable to those functions. Include reserve for heating plant replacement if provision is made on an annual basis, but in such case do not report expenditures for replacement, since they should be charged to the reserve. When a building has divided uses, allocate the costs.

I-I-5. Grounds, Roads and Walks - Include assignable labor costs, cost of materials, supplies and services, and cost of repair and replacement of equipment.

I-I-6. Police and Watchmen - Allocate a fair portion to Auxiliary Enterprises.

I-I-7. Fire and Boiler Insurance - Include the cost of fire and boiler insurance if it is a specific coverage on physical plant. If the coverage extends over a period longer than one year, include the proportionate cost of the coverage applicable to this year. If the insurance coverage cost is borne by a church board or foundation, estimate the cost and charge as an expense with an offsetting credit to I-D-2 - Restricted Gifts Income. Allocate the fair proportion to Auxiliaries.

I-I-8. Fire Protection and Safety Provided by College - Include all expenditures for any fire protection services and programs provided by the college.

I-I-9. Fire Protection and Safety Provided by Community - Include any identifiable expenditures made to the community as tax assessment or otherwise, or to volunteer fire protection and safety forces.

I-I-10. General Trucking - Include expenditures for all college-owned motor vehicles. Transfer to appropriate accounts assignable expenses only where vehicle is permanently assigned to given department. Include local express and freight charges not charged directly to departments. Include cost of insurance specifically covering autos and trucks.

I-I-11. Interest and Amortization for New Construction and Assessments - Include interest paid on funds borrowed for additions to institutional plant - Class Rooms, Labs, Library, Instruction Buildings, Administration, President's House and the like - except plant used for auxiliary enterprises. The latter should be reported as an expenditure of the appropriate auxiliary enterprise. Include assessments or taxes on property owned by the college except property operated as auxiliary enterprises.

II - AUXILIARY ENTERPRISES

All direct costs applicable to auxiliary enterprises should be reported, including plant operation and maintenance, and all indirect costs of plant operation and maintenance.

Include all direct administration costs applicable to auxiliary enterprises but do not include any prorated portions of general administrative expenses such as bookkeeping.

CURRENT EXPENDITURE CAPTIONS (Continued)

In operating expenses include salaries and wages, heat, light, power, and telephone, advertising, donations, bad debts, office and clerical expense, repairs of equipment, depreciation, taxes and other applicable costs.

Include all interest actually incurred or expended on all borrowed funds including any borrowings from endowment or other trust funds but, for purposes of this study, exclude interest charged only for bookkeeping and cost accounting purposes, and prorations of general top administration overhead charged for the same purposes.

II-A. RESIDENCE HALLS, STUDENT APARTMENTS AND GUEST HOUSES

II-B. FOOD SERVICE

II-C. FACULTY HOUSING

Do not include here expenditures for housing furnished free to college officers. These latter costs should be included under I-I-3 - Operation and Maintenance of Physical Plant.

II-D. BOOKSTORES

Include Bookstore Soda Fountains or Snack Bars.

II-E. LAUNDRY (College Operated)

Include only laundries which render services to students, staff, or public, and make charges for such services.

II-F. VENDING MACHINES (All Types)

Include only expenditures for maintenance and replacement of college-operated vending machines and cost of items sold in college-operated vending machines.

II-G. STUDENT UNIONS

Include Student Union Soda Fountain or Snack Bar.

III - STUDENT AID

Under this heading should be included all expenditures for scholarships, including athletic scholarships, fellowships and prizes.

Report under this heading student aid in the form of exemption from the payment of tuition fees, and remission of tuition fees if the institution makes such disbursements. Funds sent directly to the students by the contributor should not be included.

Do not include under this heading the expense of scholarships where service is required of the student receiving such payment. This expense should be charged to the department to which the service is rendered. Neither should student loans be included here.

III-A. ENDOWED

Include here only the items paid from restricted income from endowments.

III-B. GIFTS

III-C. APPROPRIATED FROM CURRENT FUNDS

III-D. OTHER

Include all aid to relatives of faculty or staff (to your own institution) not included in any of the preceding student aid accounts.

IV - OTHER EDUCATIONAL OPERATIONS

Report all expenditures of educational activities designed primarily to serve the general public. These activities should include summer schools, extension services, night schools, correspondence courses, adult evening courses, and short courses.

Include all direct costs including catalogs and bulletins as well as allocated instructional salaries. Do not report here indirect expenses.

V - INTERCOLLEGIATE ATHLETICS

Include all expenditures for intercollegiate athletics, such as:

A. Coaches' salaries excepting portions chargeable to physical education or other educational departments.

B. The applicable portions of salaries of faculty members who coach.

C. Expenses of teams, including travel.

D. Guarantees.

E. Varsity athletic equipment, storerooms and storekeepers.

F. Stadium maintenance expense. (Do not make special allocations to this for this report)

G. Publicity and cost of ticket sales, ushers, gatemen, police, and radio or television costs.

H. All other expense of maintaining and supporting varsity teams.

VI- ANNUITY PAYMENTS (NET)

Annuity payments are those made by the institution under conditions attached to gifts of principal sums stipulating that payments are to be made to annuitants.

Report here the net amount by which payments exceed income received on such principal sums.